



It is the mission of the Urbana Park District to:

- Improve the quality of life of its citizens through a responsive, efficient, and creative park and recreation system,*
- Pursue excellence in a variety of programs, parks and special facilities that contribute to the attractiveness of neighborhoods, conservation of the environment and the overall health of the community.*

**NOTICE AND AGENDA OF MEETING
URBANA PARK DISTRICT BOARD OF COMMISSIONERS
REGULAR BOARD MEETING
TUESDAY, OCTOBER 8, 2019
7:00 PM
PLANNING AND OPERATIONS FACILITY
1011 E. KERR AVENUE
URBANA, ILLINOIS 61802**

I. Call to Order

A. Remote Attendance

The Board may authorize, by a voice vote of the physically present board members, any Commissioner wishing to attend remotely, pursuant to the UPD Remote Attendance Policy (Ord 2017-03).

II. Accept Agenda

III. Public Comment

Any member of the public may make a brief statement at this time within the public participation rules of the Board.

A. Public Comment

B. UPD New Staff Introductions

1. Jinny Swedberg, Intern

IV. Urbana Park District Advisory Committee (UPDAC) Report

UPDAC is an advisory committee appointed by the Board of Commissioners. The members of UPDAC are appointed for staggered three-year terms.

V. Consent Agenda

All action and information 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. Commissioners have had an opportunity to review these items prior to the Board Meeting.

A. Approval of the Minutes of the September 3, 2019 Board Study Session

B. Approval of the Minutes of the September 10, 2019 Regular Board Meeting

C. Monthly Reports

These are monthly reports from each department of the district.

1. Administration (Executive Director, Business, Development/Volunteers, Human Resources)
 2. Planning/Operations (Planning, Project Management, Facilities, Grounds, Aquatics)
 3. Recreation (Museum, Aquatics, Athletics, Community Programs, Public Information/Marketing, Champaign-Urbana Special Recreation–CUSR)
- D. Approval of the Monthly Paid Accounts Payable
This report is available for review by each Commissioner
- E. Action to Accept the Philanthropy Report and Gifts Listed with Gratitude
Gifts and donations must be officially accepted by the Board. The Philanthropy Report also lists volunteer service hours for the month.
- F. Action to Approve Ordinance 2019-09 Authorizing the Sale/Disposal of Personal Property
Per state law, any property no longer required for district business must be declared as surplus and disposed of in a manner stipulated by Board policy.

Action on any item removed from the Consent Agenda will be taken during Old or New Business as appropriate.

VI. Reports

- A. Financial Reports
These are financial reports that are reviewed by the board each month. The board must take action to accept the Treasurer's Report.
1. Revenue & Expenditure Report
 2. Action on Treasurer's Report
 3. Capital Budget Report
- B. Executive Director
This is an opportunity for the Executive Director to provide special information to the Commissioners.
1. Community Event Updates
 2. KRT Updates
 3. DREAAM House
- C. President
This is an opportunity for the President to make a comment.
1. Review of upcoming meeting agenda
- D. Liaison Reports
1. Finance Study Group
Meets as needed to discuss financial matters of the district.
 2. UPD Policy Study Group
Meets as needed to discuss policy matters of the district.
 3. Urbana Parks Foundation Representative
Reports on Park Foundation activities.
 4. UPDAC Planning Study Group

Meets as needed to coordinate and enhance Board-UPDAC activities and communication.

VII. Old Business

- A. Action on any Old Business removed from Consent Agenda

VIII. New Business

- A. Review of and Action to Accept 2019 Comprehensive Annual Financial Report (2019 CAFR)
The annual audit must be completed, recorded and filed with the Champaign County Clerk and the Illinois Comptroller. The Urbana Park District also submits its annual audit for review by the Government Finance Officers Association (GFOA).
- B. Action on Resolution 2019-09 Determining Amount to be Raised by Taxation
The Board will review various tax levy options and take action on a resolution determining the amount to be raised by taxation.
- C. Review of Preliminary 2020 Capital Improvement Budget
- D. Action to Award Services for Health & Wellness Planning and Design
- E. Action to Award 2020 Recreation Cargo Van Bid
- F. Action on any New Business removed from Consent Agenda

IX. Comments from Commissioners

X. Adjourn

Note: The Meeting Agenda and Supporting Materials are on the UPD website at <http://www.urbanaparks.org/documents/index.html>; choose the “Public Meetings” category and search for the meeting information you wish to download.

UPDAC Minutes

24 September, 2019

Planning and Operations Facility, Kerr Ave.

Attending UPDAC Members: Niki Ambrose, Lori Ellinger, Laura Hastings, Kay Holley, Heath Isome, Ben Kaap, Vanessa Lane, Jean Paley, Sarah Roper, Howard Schein, Travis Schiess, Amita Sinha, Tim Stephens, Cedric Stratton.

UPD Staff: Tim Bartlett, Corky Emberson, Derek Liebert, Ellen Kirsanoff, Andy Rousseau, Kara Dudek

UPD Commissioner: Nancy Delcomyn

Guest Presenters: Jarrod Scheunemann

I. Call to Order: The meeting was called to order at 7pm by Jean Paley.

II. Public Comment: None.

III. New Business

A. Update on UPD Strategic Plan: Kara gave a presentation on the new UPD strategic plan which was approved by the board on September 10th. The plan is a 5 year plan that has four "planning pillars" that were developed as the key focus areas for UPD looking forward. The pillars are You Belong Here, Placemaking, Health and Wellness, and Trails and Connectivity. Kara discussed the process by which the plan was developed, the timeline, and the amount/importance of community involvement that occurred.

Jarrod Scheuneman, President of Campfire Concepts, presented on the specific process of the community involvement in creating the strategic plan. This included reaching out to community groups, having focus groups, social media outreach, determining community priorities, and looking at "Use Patterns," amongst other things.

Kara further discussed the goals that were developed within each pillar as a means in which to accomplish the UPD strategic plan over the next five years.

Derek, Tim, and Nancy shared that the plan was created in a way that was condensed, easy to understand, and more responsive to the public than past plans have been.

There was a general discussion that followed that covered a wide variety of topics and ideas related to the future implementation of the strategic plan. Some of the items mentioned were providing safe spaces for kids that face trauma, incorporating biking and group rides into more UPD programming, community involvement in creating park art, engaging the dog park users through social media, and how to better involve youth in planning processes.

IV. Questions and Answers: None

V. Reports

A. UPDAC Chair: Jean commented that she had attended the last UPD Board meeting and felt that the discussion on bonds was very informative.

B. Director: Tim spoke about public comments at UPD Board and UPDAC meetings and the general process by which they occur. He mentioned that UPD staff are planning to have focus groups to address issues that were brought up in public comments at previous meetings.

Tim also discussed issues related to the aging of Prairie Play at Meadowbrook Park. The play structure is starting to fail in some areas and is requiring significant maintenance and upkeep. UPD staff have visited other parks that have faced the same challenges with aging wooden playgrounds and are starting discussions on the best ways to move forward in the next few years. Tim stressed that communicating with community members about potential changes will play an important role moving forward with Meadowbrook Park. Many residents were involved with the planning and construction of the playground in 90's and feel very connected to its existence.

C. Board Representative: Nancy added to Tim's discussion of Prairie Play and agreed that communication with the community will be very important. She stated that UPDAC members can help in starting to get the word out that there may be necessary changes in upcoming years.

D. Projects Update: Andy gave a quick overview of the work that is being done at Leal Park such as expanded parking and landscape barriers. He also discussed railing and other grant work being done at the intersection of Park St. and Broadway Ave., as well as an IDNR project to add habitat to the Saline Branch at Crystal Lake Park as a way to increase water quality and biodiversity in the stream.

VI. Approval of the Minutes of the August 27th, 2019 meeting: Moved and approved.

VII. UPDAC Member Comments: None.

VIII. Move to Adjourn: Meeting was adjourned at 8:53pm.

URBANA PARK DISTRICT BOARD OF COMMISSIONERS
MINUTES – BOARD STUDY SESSION
TUESDAY, SEPTEMBER 3, 2019
6:30 PM-8:30 PM
PLANNING AND OPERATIONS FACILITY
1011 E. KERR AVENUE
URBANA, ILLINOIS 61802

The study session meeting of the Urbana Park District Board of Commissioners was held Tuesday, September 3, 2019 at the Planning and Operations Facility, 1011 E. Kerr Avenue, Urbana, IL at 6:30 pm. The notice and agenda of the meeting were posted at the park district administrative office and at the location of the meeting. Copies of the notice and agenda were received by each commissioner of the district and by local newspapers, radio, and television stations at least forty-eight hours before the meeting in compliance with the Open Meetings Act of the State of Illinois. A copy of the notice and agenda is attached to the minutes. Also available for inspection are all documents that were reviewed or approved at the meeting.

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

Also present were Tim Bartlett, Executive Director;
Derek Liebert, Planning and Operations Superintendent;
Caty Roland, Business Manager;
Kara Dudek, Park Planner;
Kelsey Beccue served as Recorder.

I. Call to Order

President Walker called the meeting to order at 6:31 PM.

A. Remote Attendance

There was no remote attendance requested.

II. Accept Agenda

COMMISSIONER DIGGES MADE A MOTION WITH A SECOND BY COMMISSIONER CUNNINGHAM TO ACCEPT THE AGENDA AS PRESENTED. ALL SAID "AYE", MOTION CARRIED UNANIMOUSLY.

III. Public Comment

There were no comments from members of the public.

IV. Discussion

A. Strategic Plan

Executive Director Bartlett spoke on the Strategic Plan process, and noted that there was a high level of public participation in its formation. Derek Liebert, Superintendent of Operations, also mentioned that the choice was made to craft the 2020 Strategic Plan internally, rather than externally, as with previous plans. Park Planner, Kara Dudek, then guided the group through the 2020 Strategic Plan document, reviewing the planning process and timeline, demographics of participants, the four plan pillars, plan goals and objectives, financial strategies for achieving plan goals, and the strategy for plan implementation. Kara also briefly reviewed the attached appendices. Business Manager, Caty Roland, reviewed the Five-Year Operating forecast included in the appendices, and noted that even with the minimum wage increase included, the budget outlook is encouraging.

B. Financial Strategies

Caty Roland reviewed the three bond refunding options that were presented by Speer Financial at the August Study Session, and noted that staff is most comfortable with the option that allows for \$5,000,000 in new money for Strategic Plan goals. The bond payment term would not be overly extended, and staff feel the bond payments would still fit well within the budget. President Walker asked if it would be possible to look at additional refunding models with Speer Financial, with a comfortable bond payment as the limiting factor. Caty responded that she would work with Speer Financial on additional models.

Director Bartlett reviewed potential partnerships and locations for a possible Health and Wellness Facility in Urbana.

V. Comments from Commissioners

Vice-President Delcomyn commented that the audience participation procedures should be clarified with UPDAC, so that the audience participation procedures are consistent across all meetings: Study Sessions, Regular Board Meetings, and UPDAC Meetings.

VI. Adjourn

President Walker adjourned the meeting at 8:58 PM.

Nancy A. Delcomyn, Vice-President

Timothy A. Bartlett, Secretary

(Seal)

Date Approved: _____

URBANA PARK DISTRICT BOARD OF COMMISSIONERS
MINUTES - REGULAR BOARD MEETING
TUESDAY, SEPTEMBER 10, 2019
7:00 PM
PLANNING AND OPERATIONS FACILITY
1011 E. KERR AVENUE
URBANA, ILLINOIS 61802

A regular meeting of the Urbana Park District Board of Commissioners was held Tuesday, September, 2019, at the Planning and Operations Facility, 1011 E. Kerr Avenue, Urbana, IL at 7:00 p.m. The notice and agenda of the meeting were posted at the park district administrative office and at the location of the meeting. Copies of the notice and agenda were received by each commissioner of the district and by local newspapers, radio, and television stations at least forty-eight hours before the meeting in compliance with the Open Meetings Act of the State of Illinois. A copy of the notice and agenda is attached to the minutes. Also available for inspection are all documents that were reviewed or approved at the meeting. UPTV taped the meeting for future airing.

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

Also present were Tim Bartlett, Executive Director;
Corky Emberson, Superintendent of Recreation;
Caty Roland, Business Manager;
Derek Liebert, Superintendent of Operations;
Kara Dudek, Park Planner;
Jean Paley, UPDAC Chair;
Kelsey Beccue served as Recorder.

I. Call to Order

President Walker called the meeting to order at 7:03 PM.

A. Remote Attendance

There was no request for remote attendance.

II. Public Hearing

President Walker opened the public hearing at 7:03 PM regarding the intent of the Board to sell not to exceed \$6,200,000 General Obligation Park Bonds (Alternate Revenue Source) to pay the costs of renovations and improvements to Crystal Lake Park and building and equipping of a Health and Wellness facility or construction of various Health and Wellness projects throughout the District.

There were no comments from the public.

COMMISSIONER DELCOMYN MADE A MOTION WITH A SECOND FROM COMMISSIONER CUNNINGHAM TO CLOSE THE PUBLIC HEARING. A ROLL CALL VOTE WAS TAKEN, MOTION CARRIED UNANIMOUSLY.

The hearing was closed at 7:06 PM.

III. Accept Agenda

COMMISSIONER CUNNINGHAM MADE A MOTION WITH A SECOND BY COMMISSIONER BLUMTHAL TO ACCEPT THE AGENDA AS PRESENTED. ALL SAID "AYE," MOTION CARRIED.

IV. Public Comment

A. Public Comment

There were no comments made from members of the public.

B. UPD New Staff Introductions

There were no staff introductions.

V. Urbana Park District Advisory Committee (UPDAC) Report

Executive Director, Tim Bartlett, introduced new UPDAC Chair Jean Paley. Jean shared her experience chairing her first UPDAC meeting, and what she learned about public comment procedures. She also noted that there are more young people getting involved on UPDAC.

VI. Consent Agenda

A. Approval of the Minutes of the August 6, 2019 Study Session

B. Approval of the Minutes of the August 13, 2019 Regular Board Meeting

C. Monthly Reports

These are monthly reports from each department of the district.

1. Administration (Executive Director, Business, Development/Volunteers, Human Resources)

2. Planning/Operations (Planning, Project Management, Facilities, Grounds, Aquatics)

3. Recreation (Museum, Aquatics, Athletics, Community Programs, Public Information/Marketing, Champaign-Urbana Special Recreation-CUSR)

D. Approval of the Monthly Paid Accounts Payable

This report is available for review by each Commissioner.

E. Action to Accept the August 2019 Philanthropy Report and Gifts Listed with Gratitude

Gifts and donations must be officially accepted by the Board. The Philanthropy Report also lists volunteer service hours for the month.

COMMISSIONER DIGGES MADE A MOTION WITH A SECOND BY COMMISSIONER BLUMTHAL TO APPROVE ALL OF THE ACTION ITEMS ON THE CONSENT AGENDA AND ACCEPT ALL THE INFORMATION ITEMS LISTED ON THE CONSENT AGENDA IN AN OMNIBUS MANNER. A ROLL CALL VOTE WAS TAKEN, MOTION CARRIED UNANIMOUSLY.

VII. Reports

A. Financial Reports

1. Revenue and Expenditure Report

Caty Roland presented the Revenue and Expenditure Report.

2. Action on Treasurer's Report

Caty Roland presented the Treasurer's Report

COMMISSIONER DELCOMYN MADE A MOTION WITH A SECOND BY COMMISSIONER CUNNINGHAM TO ACCEPT THE TREASURER'S REPORT FOR AUDIT. ALL SAID "AYE," MOTION CARRIED.

3. Capital Budget Report
Caty Roland presented the Capital Budget Report.

Derek Liebert provided updates on several projects including Crystal Lake Park rehabilitation, the Saline Branch project, and the landscaping along the Park Street path.

B. Executive Director

Director Bartlett presented updates on:

- News-Gazette article on birding sites
- Potential Urbana Park District and U of I Law School collaboration regarding climate resiliency planning
- Meeting with USD 116 Superintendent Jennifer Ivory-Tatum about shared goals, including a Health and Wellness facility in Urbana
- Planning for the future of Prairie Play Playground at Meadowbrook Park
- UPD's response to recent feedback about the aquatics and garden programs, including the use of focus groups
- New sculpture at Meadowbrook, "Bipolar Apparition Attack-Formus Interruptus" by Chas Yost

C. President

1. Review of upcoming meeting agenda

President Walker reviewed the 10/1/19 Study Session and 10/8/19 Regular Board Meeting agendas.

D. Liaison Reports

1. Finance Study Group

President Walker reported that the Finance Study Group last met in June, and that all the information that had been discussed in that meeting has already been presented to the Board.

2. UPD Policy Study Group

Commissioner Cunningham reported that the group last met in May, and Caty Roland noted that Human Resources Manager, Alex Ivanova, would be reaching out to schedule another meeting.

3. Urbana Parks Foundation Representative

Commissioner Digges reported that there were already 70 RSVPs to the UPF Jazz Walk Reception, and provided information on several upcoming Foundation events:

- 12/12/19 holiday event at Analog Wine Bar
- 2/22/20 Big Splash at Urbana Indoor Aquatic Center
- 3/12/20 (tentative date) Annual Dinner at Stone Creek Events Center
- 5/15/20 Barn Bash

Commissioner Digges also reported that the Foundation is looking at ways to improve the level of diversity on the Board of Trustees.

4. UPDAC Planning Study Group

Commissioner Cunningham reported that the group last met on August 19 to discuss the schedule for the rest of 2019 and planning for the rest of 2020, as well as the overall scope of work for UPDAC.

VIII. Old Business

- A. Action on any Old Business removed from Consent Agenda
There was no Old Business removed from the Consent Agenda.

IX. New Business

- A. Action to Accept the Urbana Park District Strategic Plan 2020
Park Planner, Kara Dudek, presented the updated Strategic Plan with the changes requested by the Board. Updates included additions to the appendix, additional graphics, and various language changes.

COMMISSIONER BLUMTHAL MADE A MOTION WITH A SECOND BY COMMISSIONER DIGGES TO ACCEPT THE URBANA PARK DISTRICT STRATEGIC PLAN 2020. ALL SAID "AYE," MOTION CARRIED.

- B. Action to Award Leal Parking Lot Expansion and Pathway Improvement Project
Superintendent of Planning and Operations, Derek Liebert, provided background on the limited parking available at Leal Park, the process of researching expansion options, and coordinating the bidding for the project. Derek noted that the low bidder for the project did not provide bids for all the alternates, and suggested awarding the bid to the next lowest bidder.

COMMISSIONER BLUMTHAL MADE A MOTION WITH A SECOND BY COMMISSIONER CUNNINGHAM TO REJECT THE LOW BID FROM CONCRETE, INC., FOR INCONSISTENCIES IN THE SUBMITTAL BY NOT PROVIDING A BID ON SELECTED ALTERNATE OPTION #6, AND TO AWARD THE SECOND LOW BID IN THE AMOUNT OF \$65,478, WITH ALTERNATE #6, FOR \$9,150, FOR A TOTAL BID OF \$74,628 FOR THE LEAL PARKING LOT EXPANSION AND PATHWAY IMPROVEMENT PROJECT TO MEUSER CONSTRUCTION & EXCAVATION, INC. OF PAXTON, IL WITH A CONTINGENCY OF \$20,214. A ROLL CALL VOTE WAS TAKEN, MOTION CARRIED UNANIMOUSLY.

- C. Action on any New Business removed from Consent Agenda
There was no New Business removed from the Consent Agenda.

X. Comments from Commissioners

Commissioner Cunningham inquired about the bid process – whether UPD facilitates a formal bid opening, or contractors simply drop off their bids. Derek answered that there is always a bid opening that contractors are invited to attend, but not all choose to.

XI. Adjourn

President Walker adjourned the meeting at 8:27 PM.

Nancy A. Delcomyn, Vice-President

Timothy A. Bartlett, Secretary

(Seal)

Date Approved: _____

Administration Department Report

TO: Urbana Park District Board of Commissioners

FROM: Timothy A. Bartlett, Executive Director

DATE: October 8, 2019

RE: September 2019 Administration Department Report

Tim Bartlett – Executive Director

Health and Wellness Facility Planning

UPD staff met with staff from the Farnsworth Group last week to interview their firm for planning and development services for the proposed UPD Health and Wellness Facility. Our project planning team met with Scott Burge, Patricia McKissack, Emily Jenkins, and Jeff Martin. The presentation from Farnsworth Group was one of the most impressive presentations I have been involved with during my time at the UPD. It is very evident their firm is the most qualified group for us to work with in preparing a plan for this facility. In addition, the UPD has previously worked with the Farnsworth Group on the first design plans for the Crystal Lake Park Family Aquatic Center. Farnsworth provided a seamless process to provide the UPD with an upgraded facility master plan for Crystal Lake Park pool. Unfortunately, the UPD adjusted our facility needs at that time to pivot to developing and constructing the Urbana Indoor Aquatic Center instead.

The Farnsworth Group also led the previous planning effort by MTD to unite our local Urbana units of government with the possibility of constructing a joint facility in downtown Urbana. In that study, MTD, City of Urbana, Champaign County/RPC, Urbana School District, and the Urbana Park District participated to consider a multi-government approach to providing new facilities in downtown Urbana. That plan included multiple options for the private sector to be considered as stakeholders and investors. Unfortunately, that plan did not move forward. However, the information obtained by the Farnsworth Group in that evaluation proved to be especially helpful in providing their firm with the advantage of all of the prior planning and design work for their proposal for the UPD.

The Farnsworth team includes engineering, architecture, urban planning, and landscape architecture professionals with a great deal of experience in preparing plans for Health and Wellness facilities. Their portfolio of completed work is impressive and covers a wide range of cost and complexities in their final facility outcomes. At least two of their precedent health and wellness projects are worth visiting to learn more about each project in detail.

Included in the board packet is a proposal from the Farnsworth Group. Staff highly recommends that they be awarded the contract for services. It should be noted that staff did seek out additional proposals from other high quality firms; however, their interests and availability did not match up with our current needs. We would always consider any of these other firms in the future. At this time, the UPD staff are pleased to be working with the Farnsworth Group on this project.

Administration Department Report

Champaign County YMCA – Urbana Facility

On Wednesday, October 2, 2019, I attended an evening planning/presentation session hosted by the Champaign County YMCA at Clark-Lindsey Village. Approximately 40 local community leaders were invited to attend to listen, learn, and provide input on their proposed facility planning and expansion efforts by the YMCA. In general, the YMCA would like to expand their southwest Champaign facility to meet their current and growing demand at that site. They currently have over 12,000 members at the southwest Champaign site. Their continued growth in membership in Champaign is overloading their capacity at that facility—originally planned for 10,000 members. Their interest in a possible Urbana (or other Champaign County community) location is being considered. All YMCAs in the US work with their planning team, GROW, that provides planning and development services to expand, rehabilitate, and renovate Ys across America. GROW provided an analysis report for the Y staff that included a Weaver Park option. No central Urbana location was considered. As you are aware, the UPD has been working with the YMCA on our own proposed Health and Wellness facility in Urbana. One outcome could have offered a unique partnership between the UPD and the YMCA at an Urbana location. This seemed to be one of the best alignments for the UPD given that the focus of their proposed second facility is targeted for the “underrepresented youth and family” populations in the Urbana area—one of our UPD Strategic Plan pillars—“You Belong Here”. Their staff and board now adhere to a “Y for All” identity. Both staff groups considered a variety of development options for Urbana. The UPD team is still very open to a collaborative approach with any of our current stakeholders.

Prior to the community meeting, I met with Jeff Scott, Executive Director for the Champaign County YMCA to learn that their board had concerns about an Urbana collaboration. Their board’s main concerns included different philosophies and political views held by many Urbana council representatives/residents/other local governments and the proposed higher development costs at the Weaver Park location determined by GROW. They also cited “spiritual mission” as a key factor. It appears their new interest is a possible collaboration with Salt & Light at the Philo Road location. Comments from the attendees ranged on a variety of topics. There was both support, interest, and critical comments about a possible Urbana development. Some of the critical comments from local leaders included concerns about facility location, equity in services between two facilities, cost of membership especially for underrepresented populations, building a facility versus working jointly with local groups already engaged in underrepresented efforts, being more mobile versus building walls, and effective outreach/connectivity with community groups.

I plan to follow up with YMCA and our other stakeholders to determine further considerations in Urbana, and to see if there is interest in working together on the UPD Health and Wellness facility and/or joint programming. Our timeline is now established for our facility planning efforts. UPD staff will provide a loop-back to all of our current stakeholders to be sure that everyone that can will be included in our planning approach.

Business Services – Caty Roland, Business Manager

In September, the business office worked on composing and reviewing all other sections of the district’s 2019 Comprehensive Annual Financial Report, except for the two-page auditor’s

Administration Department Report

opinion letter, side by side with the auditing firm of Martin Hood to present to commissioners at their regular board meeting on October 8. Subsequent to acceptance by the Board of Park Commissioners, the 2019 CAFR is filed with the Illinois State Comptroller in Springfield and the Champaign County Clerk as required by state statute. A public notice, also required, will appear in the *News-Gazette* in October that the fiscal year 2019 annual audit and Comprehensive Financial Report has been completed and is available to the public for inspection at the Cottage and on our web site.

The Business Manager began work on the 2019 levy, to be collected in 2020, and continued work on the 2019 annual sale of general obligation bonds and the refunding of the 2010 and 2011 Alternative Revenue Source bonds. On September 4, the Business Manager represented the District at the closing of the purchase of two properties on Main Street. She also worked with IPARKS to finalize the liability and property loss insurance policy renewal, effective October 16, 2019.

Human Resources – Alexandra Ivanova, Human Resources Coordinator

In September, recruitment efforts for the Aquatics Maintenance Specialist position in the Planning and Operations Department continued, and a successful applicant was interviewed. Due to the highly specialized, technical nature of the position, it can be difficult to garner a large applicant pool. Jacob Bragg was offered the position, and will assume his role on Monday, October 7.

Planning for the 2019 Fall Retreat is in full swing. The date was changed to Thursday, October 10, now taking place at the Salt Fork Center in Homer Lake. There will be a strategic plan update, a message from the Green Team, a strategic plan themed team-building exercise, and an opportunity for staff to spend time with those in other departments.

The next step in the new compensation study process involves GovHR consultants analyzing all of the data that has been collected from comparable agencies (both wage and benefit information will be included).

UPD Development – Ellen Kirsanoff, Development Manager

The Urbana Parks Foundation had a very good month of September. The Jazz Walk Social was held as usual at the Meadowbrook Interpretive Center immediately prior to the Urbana Park District's Jazz Walk. Our 2019 event had the highest number of attendees of any held to date. There were new faces along with our many friends who have come to this event over the years. The weather was wonderful that night, and made for a great evening out in Meadowbrook Park. In addition to sharing information with our guests about the foundation and campaign, we brought in over \$2,000 in donations for the Youth Scholarship Fund. Everyone had a great time, and there has been some follow up with new potential donors. Planning continues for the foundation's Holiday party and our 2020 events.

UPDAC had a great meeting in September. The newly adopted Strategic Plan was presented to the members. UPDAC was heavily involved in the planning process, so sharing the final product

Administration Department Report

with them was exciting. There were many very favorable comments on the plan, with much discussion about it and about what is next. UPDAC continues to work on ways that the committee can help the park district to set and reach goals, and ways in which UPDAC will help the UPD to look forward to planning for other upcoming projects such as health and wellness and trail development.

The Development Manager, along with Roger Digges, traveled to Springfield in September to make a verbal presentation to the judges for the Governor's Home Town Award. An application was submitted in August nominating UPDAC for their significant ongoing volunteer service and their involvement in our latest Strategic Plan. We were notified that our application was going to receive an honorable mention in the category of Healthy Futures. The Development Manager also spent quite a bit of time helping with arrangements for the Best Of The Best Awards Gala coming up in November. The Urbana Park District will be receiving an Arts in the Park Award and SJ Broadcasting will receive an award for Outstanding Journalist for their work with us to promote events and programs. Arranging for food to feed scientists and volunteers helping at the BioBlitz took quite a bit of time, but the event was a real success and all those who participated enjoyed themselves. The Development Manager continues to meet with several Tribute Tree donors, along with Rich McMahon, to outline the program, possible planting options, and decide on locations for plantings.

Planning and Operations Report

TO: Urbana Park District Board of Commissioners

FROM: Derek Liebert, Superintendent of Planning and Operations

CC: Tim Bartlett, Executive Director

DATE: October 8, 2019

RE: September 2019 Planning and Operations Report

Superintendent of Planning and Operations

Mare and Foal Sculpture

The Mare and Foal sculpture was previously replaced with the sculpture Big Fish, Little Fish at Phillips Recreation Center due to its failing and potentially unstable condition. Mare and Foal was provided to the Urbana Park District after spending its early years in Lincoln Square Mall. Unfortunately, the sculpture was constructed of a portland limestone material that does not wear well in outdoor environments. The piece has deteriorated significantly and has suffered extensive stone loss. Mare and Foal was placed in storage at the Urbana Park District's Hickory Street site until it could be evaluated for repair. Andrzej Dajnowski of the Conservation of Sculpture and Objects Studio, Inc. evaluated the piece for repair and provided a proposal of \$40,500. Staff has been having ongoing conversations with University of Illinois Veterinary Medicine about their interest in acquiring the sculpture for their facilities and inquired if the University would be interested in Mare and Foal, however due to the repair cost, they declined the offer. Staff reviewed the repair cost with the UPD Board Finance Committee, and the resulting recommendation was that the repair cost was excessive, and the sculpture should be disposed of. Mare and Foal has been added to this month's ordinance to authorize disposal.

Dog Park Gate Access System

The new dog park gate system has gone live and is operational. Staff sent numerous notifications to members prior to updating the system and provided free fobs to all current members. Staff also placed notices at the dog park informing visitors of the upgrade; however, we still had a few visitors arrive without fobs who experienced some level of surprise or frustration. Many of these are likely previous dog park users who were not members. The majority of members are using the system without issue and many have reported their appreciation. They feel reassured knowing that dog park visitors are members with knowledge of the park rules and appropriately vaccinated dogs. There are still some issues with non-members trying to follow members through the gate or reach around the gate to press the exit button to gain entry. There was one instance where there was a forced entry that damaged the gate, but the gate has since been repaired and prominent signage that security cameras are present seem to have deterred most of these issues. Staff continue to frequently visit the dog park to evaluate issues and as needed, monitor security camera footage in response to reported incidents. Staff will continue to evaluate dog park use and access and make adjustments as needed.

Facilities Supervisor Shane Newell

Sewer Line Repair

The Planning and Operations facility has experienced frequent sewer line backups this summer. Each occasion required Schoonover Sewer Service to run a cable and cutter through a clean-out access located in the custodial storage closet. During the cleaning process the contractor noticed a rough spot in the pipe approximately 40 feet from the clean-out. This occurred multiple times so they recommended inspecting the inside of the pipe with a camera.

Planning and Operations Report

A&R Mechanical used a camera to inspect the inner portion of the sewer pipe and located a 4 way fitting that is consistent with Schoonover Sewer Service results. They suspect the fitting is installed backwards and the only option is to install a new fitting in the correct direction.

They provided a proposal to remove existing concrete, excavate, replace fitting, re-pour concrete floor, diagnostic fee, and check operations. This does not include replacing existing epoxy floor coating. Total price is \$6,018.00.

Grounds Supervisor Rich McMahon

Grounds Notes

I've have had several meetings with people who'll be donating trees this fall and next spring. Many are for the Hickman Wildflower Walk, but a few others will be for Carle Park. The new donor rock was recently installed at Hickman, which will provide a way for recent donations there to be remembered. Ingram's Nursery moved a Buckeye tree at Leal Park for us last week to make way for the parking lot expansion. We'll be meeting with the contractor in the next couple days to lay out the plantings on the east side of the park which will help screen the new restaurant at the corner of Race and University. Our seasonal help is dwindling fast. We'll be moving puzzle pieces around over the next month and a half to make sure everyone gets the help they need to get things done.

Construction Supervisor Keith Ewerks

Playground

We have ordered some replacement pieces for a play panel at Ambucs Park playground and also a portion of a slide tube for the playground at Victory Park. We will be adding more dirt/sand mixture to the dig area at Nature Play. We are also trying to figure out what to do with a few pieces at Prairie Play playground at Meadowbrook that are failing. It is hard to repair some of these areas due to how it was built originally, but we are looking at all possibilities.

Signs

We will be making and installing a new Crystal Lake Park sign at the Park street entrance in the next month or so now that the contractor is finishing up on the new path project.

Rocks

We have installed the 2 plaque rocks, one at Meadowbrook and one at Ambucs. They look really nice and the Landscape crew will put the finishing touches on the one at Meadowbrook by installing plant material around it.

Fencing

We are ready to install a split rail fence along a portion of the park road near the Nature Play playground. We are doing this as a safety measure to help smaller kids not run out into the park road especially during the very busy times of the summer when we have a lot of Aquatic Center use.

Upcoming projects

Here is what is coming up in the next few months on our projects list;

Install a split rail fence near Nature Play

Install a few new raised beds at Victory gardens

Overlook railing updates at Meadowbrook

Planning and Operations Report

Aquatics Facilities Supervisor Joseph Schmidt

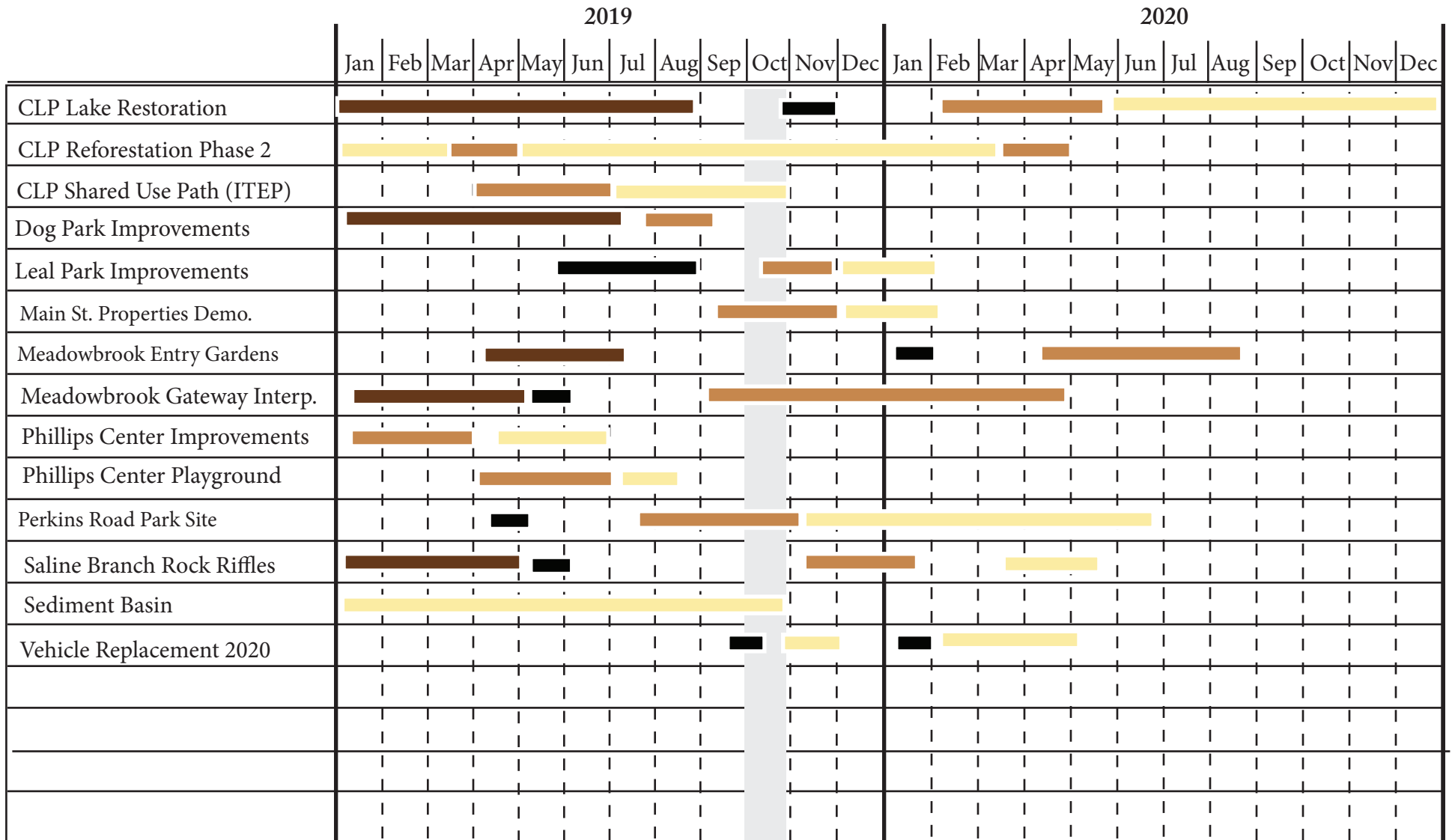
UIAC

The Urbana Indoor Aquatic Center had its main hot water mixing valve rebuilt. The elevator suffered a breakdown lasting several days. Plans were made to paint the elevator doors. The facility was treated for an insect infestation. The competition pool chemical controller chemical test probes were replaced. The joint management team held its monthly meeting. The Aquatics Maintenance Specialist position was filled by Mr. Jacob Bragg. Staff met with Neverman Floor Artisans to discuss options for the replacement of the entry hallway flooring. Staff met with Chemical Maintenance Inc. to discuss rug replacement options. Staff met with Henneman Engineering to discussion upgrades to the domestic water system.

CLPFAC

Winterization of the Crystal Lake Park Family Aquatic Center is in progress. Staff met with Neverman Floor Artisans to discuss options for alternative floor systems in the locker and changing rooms. Replacement flower bowl and water trough fixtures for the zero depth play feature were received. Staff painted some of the exterior doors. Hawkins Inc. was established as the new muriatic acid supplier for both aquatic facilities. Staff met with Henneman Engineering to further the discussion of converting both facilities to a CO2 based PH control system. Staff met with Berns Clancy & Associates to discuss refinishing the wood beams, pool painting, and concerns related to the pool tile and masonry systems.

CAPITAL PROJECT TIMELINE



Future Projects												Legend											
Blair Park Improvements												<div></div> A&E Design											
Indoor/Outdoor Pools CO2 Conversion												<div></div> Out to Bid											
												<div></div> Estimated Construction Period											
												<div></div> Closeout & Maintenance											

Recreation Report

TO: Urbana Park District Board of Commissioners

FR: Corky Emberson, Superintendent of Recreation

CC: Tim Bartlett, Executive Director

DT: October 8, 2019

RE: September 2019 Recreation Report

Superintendent of Recreation

Recreation Programming and Budgeting FY21– Now that fall programming is up and running its time to start planning for fiscal year 21. The Superintendent is planning for a Recreation Staff retreat at The Lake of the Woods on October 17. Staff will be concentrating on three major topics during the course of the day:

1. You Belong Here – engaging more residents in our community
2. Strategic Plan goals – Thorough review and deep dive into our input from our residents
3. Budget FY21 – Looking at staff costs and new/revised programming to reach our residents.

As we move forward in our budgeting process these 3 topics will be vital to meet the needs of our community and also provide a balanced budget.

Public Information and Marketing

Public Information Manager Mark Schultz – Marketing helped spread the word about several programs and projects in the past month. Some projects and programs that we publicized were: BioBlitz, the new Strategic Plan, registering for fall programs, and publicizing new art in the Wandell Sculpture Garden.

Urbana Park District won the IPRA “Art in the Park” award and nominated Stevie Jay Broadcasting for “Best Journalist” award. Park District personnel and a representative from Stevie Jay Broadcasting will be at the IPRA gala in November.

The September highlight was the launch of the new UPD website at www.urbanaparks.org. This has been a several month process and Marketing is pleased with the final result.

Looking ahead, Marketing will work on publicizing the Halloween Funfest, Turkey Trot, senior programs, winter youth sports and more.

Aquatics

Aquatics Specialist Jennifer Nierenhausen – The month of September has been spent catching up on things since the outdoor pool has closed. I have finished up seasonal evaluations, program guide information, and scheduling. I am now looking in to getting more applicants for our lifeguarding positions. I would like to get at least 10 or more new lifeguarding staff at the indoor pool for the indoor season. I am looking into places to set up a booth, advertise, and get the word out. I will also be planning to attend my own Instructor Training Class to renew my current license to be able to train lifeguards and lifeguard instructors in house. Rentals are starting to come in pretty consistently as usual in the fall months.

Recreation Report

Community

Community Program Manager Janet Soesbe – We held the 15th Annual Meadowbrook Jazz Walk on Friday the 13th with over 2,200 people in attendance! This year's event was enhanced by some new sponsors, one of which came from the cancelled Strawberry Jam. Health Alliance was on hand with information on Medicare, giveaways for all like pinwheels and medication organizers, plus free face painting. First-time sponsor Regency Multifamily came to the park with great raffle prizes and free bottled water for everyone. We also had a new station on the route: our Swing Dance teachers, Paul and Sarah, were on hand to teach free swing lessons right on the walk! Dragon Fire Pizza food truck came out and parked at the Race Street entrance, right near the Garden Pavilion, which was a perfect place to grab a table and enjoy the music with a delicious pizza. Lastly, we made just over \$290 in cash donations at our information table, which was about \$70 more than last year. The talent was terrific, as always, and it was a gorgeous evening on the prairie with a spectacular sunset to end the night.



Community Program Coordinator, Niki Hoesman – We have shifted from summer programming to fall programming with SPLASH, dance classes, painting classes, language labs, School's Out Days, and special events. We've also begun working with an education course at the University of Illinois; this semester we received 13 volunteers to help with our afterschool programs. Peace posts have also continued from the summer as we have been working with the Interact Club at Urbana High School to paint more for their garden spaces.

Age-Friendly Resource Specialist, Jacob Johnston – Our Age-Friendly Program Coordinator, Jacob Johnston, had a very dense September. Jacob facilitated and/or helped out with: Urbana Park Walkers, Ukulele Workshop (beginner's class), Ukulele Club, the Carle Cancer Survivors Retreat, Jazz Walk, APNC's BioBlitz, and the Pride Parade. Jacob reports that the Urbana Park Walkers is beginning to catch momentum and now averages five residents per meeting, which may not seem like a lot but Jacob has committed to growing the program over the next several seasons.

This season's Ukulele workshop has been just as successful as last season and is now averaging 18 residents per meeting. On top of that, Jacob was contacted by a local Ukulele club that will now begin practicing out of the Phillips Recreation Center every Wednesday. An affiliate agreement with this group is in the works and may include: volunteers to teach the beginner's workshop and performances at other Park District events. The club will be officially recognized in next season's guide.

Early in September Jacob agreed to help run a table at the Carle Cancer Survivor's retreat. The table showcased myriad fitness classes and age-friendly activities. We also had our "Sit and be Fit" yoga instructor run a breakout session at the event.

Recreation Report

Alongside Jacob's regular duties, he was also able to find time to volunteer at Jazz Walk, Bioblitz, and the Pride parade. Jacob was very happy to help with these endeavors and reports them being lots of fun. Jacob looks forward to more volunteer opportunities to come.

Community Programs and Rentals:

- The Phillips Recreation Center had 8 rentals, which met a total of 21 times, and facility uses other than UPD programs.
- The Phillips Recreation Center had 1,897 visitors, 834 people attending programs excluding fitness, and 679 people attending rentals for a total of 4,778 people using our facility including fitness programs.
- The Lake House was rented 8 times, with a total attendance of 387 and total revenue of \$3235.

Environmental

Environmental Program Manager Judy Miller – The manager installed an artist reunion art show this month. Seventeen artists who have previously presented art shows at the nature center were invited to display work for a 40th anniversary show. Eleven artists offered one to three pieces for exhibit. The exhibit, *Embracing Nature and the Environment as Inspiration for Art*, will be on exhibit until December 7, 2019. An opening reception was held on September 7, from 1-3pm with seven of the artists and about 50 visitors attending. The following past exhibitors have their work on display:

Nature Photography: Cheri Manrique, Ivan Petrov, Jim Long, Tyson Kruse, Robert O'Donnell, Jason Lindsey, Fred Delcomyn and **Illustrators, Painters:** L.A. Fuller, Jill Wallace, Carie Nixon, And Sarah Kennan-Jones

Environmental Public Program Coordinator Savannah Donovan – The coordinator has been busy with the planning and presentation of free family programs in celebration of *Take a Child Outside Week* (September 19-28, 2019). The week kicked-off on September 19 with a *Night Hike in Busey Woods*. Friday, September 20 was *Outdoor Movie Night* at the Friendship Grove Nature Playscape where approximately 100 people enjoyed free popcorn, lemonade, and the film *A Bug's Life*. Other programs this week included *Nature Play Kids*, *Play Date with Nature* (3 dates), and *Family Forest Sensory Walk*. On September 25, the coordinator piloted a new parent-child program called *Family Forest School*; this was one of only two programs during the week that required pre-registration and payment. The coordinator used this program to promote the next stage of the growing *Forest Preschool* program that will take place in October. *Take a Child Outside Week* culminated with the *Busey Woods BioBlitz 2019* on September 27-28 where an additional 13 free programs offered the public up-close interactions with scientists of different areas of expertise. In total, 323 people participated in 21 *Take a Child Outside Week* programs and events.

Recreation Report

Environmental Education Coordinator Chelsea Prahl – The coordinator spent time this month preparing for the Citizen Science with Schools BioBlitz event. The day before the 2019 Busey Woods BioBlitz 62 fourth graders from three classes at Booker T. Washington School came to Busey Woods to learn about the importance of biodiversity in an ecosystem and to collect data for the 2019 BioBlitz.

The students participated in three citizen science stations. One station was a *Plant ID Hike* lead by UIUC graduate student Sara Johnson. Matt Balk, Natural Areas Manager, and his intern lead a station where the students collected prairie seeds. The final station, led by the environmental education assistants, taught the students how to use iNaturalist, an app that used during the BioBlitz as a means of collecting data. The students took over 300 observation photos to be counted in the final species list.



Environmental Office Manager Nicole Hilberg – The office manager spent time this month arranging volunteers for the BioBlitz event. Four different types of volunteer jobs created 56 volunteer slots needed for the 24-hour event. Utilizing Signup.com allowed for easy sign up, communication and shift reminders. Forty-seven volunteers signed up online and another 45 people showed up to help. The four types of volunteer jobs were:

1. Event assistants assembled and laid out food in the Meal Tent, brought scientists beverages and snacks in the taxa stations inside and assisted with any needs of scientists in the woods.
2. Greeter crew members worked the Welcome Tent to check in volunteers and scientists and greet visitors. They also directed visitors to the various event.
3. Scientist assistants entered data into the iNaturalist application, assisted scientists with species notations on data sheets and checked on scientists in the fields.
4. Setup and cleanup crew tasks included setting up or taking down tents, tables, chairs, food & beverages.

Environmental Programs and Anita Purves Nature Center Rentals:

- The Nature Center hosted 57 onsite programs that served 1,213 people.
- The Nature Center was rented 18 times. The total number of people using the Center for rentals and meetings was 630.
- The Nature Center welcomed 2,503 persons visiting or participating in programs at the Center.
- The Nature Center staff coordinated and conducted 7 offsite programs (Traveling Naturalist and Naturalist in the Classroom programs) for 132 people this month.

Recreation Report

Outreach and Wellness

Outreach & Wellness Manager Elsie Hedgspeth –In September, the Outreach & Wellness department collaborated with Champaign-Urbana Friends & Allies of Immigrant Refugees (CU Fair) as well as Urbana School District's Latino Family Liaison, Lucia Maldonado, to plan and implement an Independence Day Celebration for Welcoming Week 2019. September 15 is Independence Day for Mexico.

A total of 322 people attended the celebration. Lucia and CU Fair played a large role in informing the local Latino population about the event. Staff and volunteers from CU Fair secured representatives from local immigrant and refugee aid groups to have information tables. All information tables were required to have bilingual staff and materials available. Urbana School District, Champaign School District, CU Fair, Three Spinners, The Refugee Center, New American Welcome Center/University YMCA, and UPD provided information to attendees about programs and services available to the community. These groups also provided raffle prizes for the attendees.

The first 250 attendees were able to enjoy free food and refreshments from La Paloma, Kona Ice, and Maize Mexican Grill food trucks. The UPD staff also provided materials for children to cook s'mores at the APNC fire ring. The evening ended with over 25 attendees voluntarily taking the stage to sing Mexico's National Anthem.

Outreach & Wellness Coordinator Ashley Dennis – The outreach and wellness department for the month September has been present at several outreach events in the community. We did yoga poses with students in a Healthy Lives 4 Kids event, painted peace posts with the Vawter area Neighborhoods in celebration of International Peace Day and walked in the Champaign-Urbana Pride Parade.

The outreach and wellness department held an informational booth at Healthy Lives 4 Kids Day on September 14th at the Urbana Middle School. This was a free event for children and their families, promoting a healthy lifestyle for young people. The kids enjoyed getting to spin the Urbana Park District prize wheel and try a yoga pose for UPD swag.

The Urbana Park District was invited to the celebration of Day of Peace on September 21st in the newly renamed Silverwood neighborhood in Urbana. We were able to help children who came out to the celebration to paint peace posts that will later be installed throughout Urbana as a visual reminder of the peace that exists and can grow in a particular area.

The Champaign-Urbana Pride parade was the biggest in our area so far. This year the park district was able to decorate a float! The whole event was a tremendous amount of fun and was an opportunity to show our support for the LGBTQ community, highlighting our philosophy of 'You Belong Here'.

Fitness Programs:

- There were 1,503 unique land fitness class visits (1,368 at Phillips Recreation Center, 70 at Brookens Gymnasium, and 65 at Anita Purves Nature Center).
- There were 448 unique aquatic fitness class visits at the Urbana Indoor Aquatic Center.

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 01 GENERAL FUND					
Dept 00-910 BALANCE SHEET ACCOUNTS - ASSETS					
01-00-910-10040	SALES TAX-JAS	BLAIN'S FARM & FLEET	SALES TAX-JAS	2.70	384
01-00-910-10040	SALES TAX REF'D-DHZ	DEMCO	SALES TAX REF'D-DHZ	(0.24)	384
01-00-910-10040	SALES TAX-AI	DISCOUNT MUGS.COM	SALES TAX-AI	455.01	384
Total For Dept 00-910 BALANCE SHEET ACCOUNTS - ASSETS				457.47	
Dept 00-920 BALANCE SHEET ACCOUNTS - LIABILITIES					
01-00-920-21018	CLASS REFUND	COOK, JANE	CLASS REFUND	15.00	13925
01-00-920-21018	DEPOSIT REFUND	MARQUEZ, NATALIE	DEPOSIT REFUND	150.00	13926
01-00-920-21018	DEPOSIT REFUND	National MS Society Greater	DEPOSIT REFUND	200.00	13927
01-00-920-21018	CLASS REFUND	SCHUETZ, CHRISTIE	CLASS REFUND	8.00	13928
01-00-920-21018	OVERPAYMENT REFUND	WAGNER, SUSUAN	OVERPAYMENT REFUND	31.50	13929
01-00-920-21018	DEPOSIT REFUND	AFL-CIO Of Champaign County	DEPOSIT REFUND	250.00	13949
01-00-920-21018	LKHS REFUND	QIANG, XINYUAN	LKHS REFUND	75.00	13950
01-00-920-21018	LKHS REFUND	THOMPSON, DOROTHY	LKHS REFUND	75.00	13951
01-00-920-21018	DEPOSIT REFUND	University High School	DEPOSIT REFUND	200.00	13952
01-00-920-21019	SUPPL LIFE OCT	PROTEC INSURANCE COMPANY	PREMIUMS	205.80	406
01-00-920-21026	PREMIUM OCT	HEALTH ALLIANCE MEDICAL PI	PREMIUMS	1,830.00	383
01-00-920-21026	DENTAL OCT	DELTA DENTAL OF ILLINOIS-F	DENTAL/VISION	1,142.67	404
Total For Dept 00-920 BALANCE SHEET ACCOUNTS - LIABILITIES				4,182.97	
Dept 01-001 ADMINISTRATION - ADMIN					
01-01-001-43001	OFC SUPPL	ROGARDS OFFICE PRODUCTS	OFC SUPPL	124.00	384
01-01-001-43002	LEASE PYMT OCT-DEC	MAILFINANCE, INC	LEASE PYMT	204.00	13883
01-01-001-45003	LEGAL SERV JUL/AUG	MEYER CAPEL, A PROFESSIONAL	LEGAL SERV	5,340.00	13939
01-01-001-45007	COTT LOT VARIANCE AD	NEWS-GAZETTE INC	ADVERTISING	681.35	13886
01-01-001-45221	JOB POSTING AD ADMN	FACEBOOK.COM	JOB POSTING AD ADMN	24.58	384
01-01-001-45222	ADMIN FEES OCT	BENEFIT PLANNING CONSULTANT	ADMIN FEES	90.00	381
01-01-001-47001	PREMIUM OCT	HEALTH ALLIANCE MEDICAL PI	PREMIUMS	1,540.00	383
01-01-001-47001	BASIC LIFE OCT	PROTEC INSURANCE COMPANY	PREMIUMS	47.34	406
01-01-001-47002	EAP PREMIUM MAY-JUL	CARLE PHYSICIAN GROUP	EAP PREMIUMS	48.00	13896
01-01-001-48001	ADMN PHONE SEP	CONSOLIDATED COMMUNICATION	TELEPHONE	120.08	370
01-01-001-48001	ADMN FAX OCT	CALL ONE	FAX	60.45	376
01-01-001-48010	ADMN INTRNT SEP	I3 BROADBAND	INTERNET	269.88	371
01-01-001-49006	CCDCF MTG EXP-TAB	STONE CREEK GOLF CLUB	CCDCF MTG EXP-TAB	14.00	384
01-01-001-49007	MMBRSHR RENEW-CRR	SAM'S CLUB	MMBRSHR RENEW	45.00	13867
01-01-001-49010	REUSABLE WATER BOTTLES	DISCOUNT MUGS.COM	REUSABLE WATER BOTTLES	455.02	384
01-01-001-49010	IAPD AWARD NOMINATIONS	IAPD - ILLINOIS ASSOCIATION	IAPD AWARD NOMINATIONS	140.00	384
01-01-001-49010	IAPD AWARD NOMINATIONS	IAPD - ILLINOIS ASSOCIATION	IAPD AWARD NOMINATIONS	35.00	384
Total For Dept 01-001 ADMINISTRATION - ADMIN				9,238.70	
Dept 01-250 ADMINISTRATION - DEVELOPMENT					
01-01-250-47001	BASIC LIFE OCT	PROTEC INSURANCE COMPANY	PREMIUMS	10.01	406
01-01-250-47002	EAP PREMIUM MAY-JUL	CARLE PHYSICIAN GROUP	EAP PREMIUMS	8.00	13896
01-01-250-49004	REIMB MILEAGE	KIRSANOFF, ELLEN	REIMB MILEAGE	87.00	13913
Total For Dept 01-250 ADMINISTRATION - DEVELOPMENT				105.01	
Dept 01-254 ADMINISTRATION - UPDAC					
01-01-254-43006	AUG UPDAC MTG EXP	SCHNUCKS	AUG UPDAC MTG EXP	74.90	384
Total For Dept 01-254 ADMINISTRATION - UPDAC				74.90	
Dept 01-260 ADMINISTRATION - INFORMATION TECHNOLOGY					
01-01-260-43005	VENDOR CHECKS	TABCO BUSINESS FORMS, INC	VENDOR CHECKS	289.11	13870
01-01-260-45552	KERR WIFI/SONIC WALL REP'R	MCS OFFICE TECHNOLOGIES	WIFI/SONIC WALL REP'R	675.00	13860

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 01 GENERAL FUND					
Dept 01-260 ADMINISTRATION - INFORMATION TECHNOLOGY					
01-01-260-45552	KERR VPN REP'R	MCS OFFICE TECHNOLOGIES	VPN REP'R	135.00	13860
01-01-260-45553	PAYROLL PROG	HUMANITY INC	PAYROLL PROG	125.00	384
Total For Dept 01-260 ADMINISTRATION - INFORMATION TECH				1,224.11	
Dept 02-001 SCULPTURE GARDEN - ADMIN					
01-02-001-43006	SCULPTURE SIGNS	FAST SIGNS	SCULPTURE SIGNS	75.00	384
01-02-001-43006	LED BULB	TEPPER ELECTRIC SUPPLY CO	LED BULB	6.65	384
01-02-001-45005	MBK SCULPT PAD	DUCE CONSTRUCTION CO	MBK SCULPT PAD	2,275.00	13902
01-02-001-45006	"KING OF PRAIRIE TOWN"	BECK, NICOLE S	HONORARIUM	1,000.00	13838
01-02-001-45006	"SURGE"	WILLIS, JACQUELINE E	HONORARIUM	1,000.00	13921
Total For Dept 02-001 SCULPTURE GARDEN - ADMIN				4,356.65	
Dept 03-001 P & O - ADMIN					
01-03-001-43443	WIDE BRIM HATS	EXPRESS PRESS	WIDE BRIM HATS	371.20	384
01-03-001-47001	PREMIUM OCT	HEALTH ALLIANCE MEDICAL PI	PREMIUMS	14,312.02	383
01-03-001-47001	BASIC LIFE OCT	PROTEC INSURANCE COMPANY	PREMIUMS	155.07	406
01-03-001-47002	EAP PREMIUM MAY-JUL	CARLE PHYSICIAN GROUP	EAP PREMIUMS	169.39	13896
01-03-001-49007	MMBRSHR RENEW-RAM/JDS	SAM'S CLUB	MMBRSHR RENEW	46.94	13867
01-03-001-49008	APA IL CONF PER DIEM	DUDEK, KARA	APA IL CONF PER DIEM	92.00	13903
01-03-001-49010	MN SNACKS	SCHNUCKS	MN SNACKS	30.28	384
01-03-001-49010	MN SNACKS	SCHNUCKS	MN SNACKS	29.71	384
Total For Dept 03-001 P & O - ADMIN				15,206.61	
Dept 03-002 P & O - P & O OFFICE					
01-03-002-43001	OFC SUPPL	ROGARDS OFFICE PRODUCTS	OFC SUPPL	168.39	384
01-03-002-43001	USB/USB CABLE	ROGARDS OFFICE PRODUCTS	USB/USB CABLE	15.98	384
01-03-002-43001	OFC SUPPL	ROGARDS OFFICE PRODUCTS	OFC SUPPL	122.30	384
01-03-002-43003	SHPG	UPS STORE #2833, THE	SHPG	35.78	384
01-03-002-48001	KERR PHONE SEP	CONSOLIDATED COMMUNICATION	TELEPHONE	221.19	370
01-03-002-48010	KERR INTRNT SEP	I3 BROADBAND	INTERNET	164.98	371
01-03-002-48010	ARBOR IPAD OCT	AT&T MOBILITY	ARBOR IPAD	27.53	402
Total For Dept 03-002 P & O - P & O OFFICE				756.15	
Dept 03-004 P & O - AMBUCS					
01-03-004-43225	MULCH/COMPOST AUG	URBANA, CITY OF	BRUSH PROCESSING & PLANT MATERIAL	75.00	13945
01-03-004-43226	AMBC GRASS SEED	SITE ONE LANDSCAPE SUPPLY	AMBC GRASS SEED	120.00	384
01-03-004-48002	AMBC ELE *1454 AUG	CONSTELLATION NEW ENERGY I	ELECTRIC	174.13	403
01-03-004-48003	AMBC WTR *9665 SEP	ILLINOIS AMERICAN WATER CC	WATER	53.83	405
Total For Dept 03-004 P & O - AMBUCS				422.96	
Dept 03-011 P & O - BLAIR					
01-03-011-43226	BLAI GRASS SEED	SITE ONE LANDSCAPE SUPPLY	BLAI GRASS SEED	100.00	384
01-03-011-43337	HRDWR	CU HARDWARE CO	HRDWR	14.33	384
01-03-011-45331	BRUSH PROCESSING AUG	URBANA, CITY OF	BRUSH PROCESSING & PLANT MATERIAL	13.50	13945
01-03-011-48002	BLAI ELE *9371 AUG	CONSTELLATION NEW ENERGY I	ELECTRIC	382.85	403
01-03-011-48003	BLAI WTR *9662 AUG	ILLINOIS AMERICAN WATER CC	WATER	126.07	372
Total For Dept 03-011 P & O - BLAIR				636.75	
Dept 03-015 P & O - BROOKENS					
01-03-015-43226	BRKN GRASS SEED	SITE ONE LANDSCAPE SUPPLY	BRKN GRASS SEED	400.00	384
01-03-015-45115	BRKN EXTRA SERV HCAP AUG	MIDWEST POTTYHOUSE	POTTYHOUSES	96.00	13884
Total For Dept 03-015 P & O - BROOKENS				496.00	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 01 GENERAL FUND					
Dept 03-030 P & O - CANADAY					
01-03-030-43226	CANA GRASS SEED	SITE ONE LANDSCAPE SUPPLY	CANA GRASS SEED	100.00	384
01-03-030-45115	CANA EXTRA SERV HCAP AUG	MIDWEST POTTYHOUSE	POTTYHOUSES	96.00	13884
01-03-030-48002	CANA ELE *9453 AUG	CONSTELLATION NEW ENERGY	ELECTRIC	40.53	403
01-03-030-48003	CANA WTR *0138 AUG	ILLINOIS AMERICAN WATER	CCWATER	41.12	405
Total For Dept 03-030 P & O - CANADAY				277.65	
Dept 03-040 P & O - CARLE					
01-03-040-43225	MULCH/COMPOST AUG	URBANA, CITY OF	BRUSH PROCESSING & PLANT MATERIAL	150.00	13945
01-03-040-43225	POTTING SOIL	BLAIN'S FARM & FLEET	POTTING SOIL	37.47	384
01-03-040-43225	PERENNIALS	COUNTRY ARBORS NURSERY, INC	PERENNIALS	222.90	384
01-03-040-45331	BRUSH PROCESSING AUG	URBANA, CITY OF	BRUSH PROCESSING & PLANT MATERIAL	226.00	13945
01-03-040-48002	CARL ELE *7058 AUG	CONSTELLATION NEW ENERGY	ELECTRIC	47.54	403
01-03-040-48010	CARL WIFI OCT	AT&T	CARL WIFI	51.28	380
Total For Dept 03-040 P & O - CARLE				735.19	
Dept 03-055 P & O - COTTAGE					
01-03-055-48002	COTT *8171 AUG	CONSTELLATION NEW ENERGY	ELECTRIC	171.49	403
01-03-055-48003	COTT WTR *2790 SEP	ILLINOIS AMERICAN WATER	CCWATER	45.86	405
01-03-055-48005	COTT BLD GAS *7534 AUG	AMEREN IP	NATURAL GAS	61.90	375
Total For Dept 03-055 P & O - COTTAGE				279.25	
Dept 03-060 P & O - CRESTVIEW					
01-03-060-48003	CRST WTR *2752 SEP	ILLINOIS AMERICAN WATER	CCWATER	135.21	405
Total For Dept 03-060 P & O - CRESTVIEW				135.21	
Dept 03-070 P & O - CRYSTAL LAKE					
01-03-070-43112	LUMBER	ARMSTRONG LUMBER COMPANY	LUMBER	38.20	384
01-03-070-43112	LUMBER	MENARDS	LUMBER	45.00	384
01-03-070-43225	MULCH/COMPOST AUG	URBANA, CITY OF	BRUSH PROCESSING & PLANT MATERIAL	585.00	13945
01-03-070-43226	CLPK GRASS SEED	SITE ONE LANDSCAPE SUPPLY	CLPK GRASS SEED	121.18	384
01-03-070-45115	CLPK EXTRA SERV HCAP AUG	MIDWEST POTTYHOUSE	POTTYHOUSES	1,032.00	13884
01-03-070-45331	BRUSH PROCESSING AUG	URBANA, CITY OF	BRUSH PROCESSING & PLANT MATERIAL	249.50	13945
01-03-070-45999	GOOSE MNGMT JUN/JUL	ELENA OUTDOOR SERVICES	GOOSE MNGMT JUN/JUL	1,560.00	13846
01-03-070-45999	GOOSE MNGMNT AUG	ELENA OUTDOOR SERVICES	GOOSE MNGMNT AUG	1,820.00	13904
01-03-070-48002	CLPK ELE *6093 AUG	CONSTELLATION NEW ENERGY	ELECTRIC	192.33	403
01-03-070-48003	CLPK WTR *6424 SEP	ILLINOIS AMERICAN WATER	CCWATER	71.96	405
Total For Dept 03-070 P & O - CRYSTAL LAKE				5,715.17	
Dept 03-078 P & O - DOG PARK					
01-03-078-45115	DOG EXTRA SERV HCAP AUG	MIDWEST POTTYHOUSE	POTTYHOUSES	168.00	13884
01-03-078-45331	BRUSH PROCESSING AUG	URBANA, CITY OF	BRUSH PROCESSING & PLANT MATERIAL	72.00	13945
01-03-078-48002	DOG ELE *6008 SEP	AMEREN IP	GAS/ELECTRIC	35.74	401
01-03-078-48003	DOG WTR *6742 SEP	ILLINOIS AMERICAN WATER	CCWATER	144.48	378
Total For Dept 03-078 P & O - DOG PARK				420.22	
Dept 03-084 P & O - HICKORY					
01-03-084-48002	HKRY ELE *3008 AUG	CONSTELLATION NEW ENERGY	ELECTRIC	149.07	403
Total For Dept 03-084 P & O - HICKORY				149.07	
Dept 03-085 P & O - KERR					
01-03-085-43111	FIBER CLNR	BLAIN'S FARM & FLEET	FIBER CLNR	17.99	384
01-03-085-43111	TOILET TISSUE	CDC PAPER & JANITOR SUPPLY	TOILET TISSUE	50.56	384
01-03-085-43111	CUSTODIAL SUPPL	CDC PAPER & JANITOR SUPPLY	CUSTODIAL SUPPL	253.02	384

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Fund 01 GENERAL FUND					
Dept 03-085 P & O - KERR					
01-03-085-43225	POTTING SOIL	BLAIN'S FARM & FLEET	POTTING SOIL	99.92	384
01-03-085-45335	REP'R AIR HANDLER UNIT	A & R MECHANICAL CONTRACT	REP'R AIR HANDLER UNIT	716.98	13930
01-03-085-45999	CLEAN OUT SEWER LINE	SCHOONOVER SEWER SERVICE,	CLEAN OUT SEWER LINE	145.00	13941
01-03-085-48002	KERR ELE *6021 AUG	CONSTELLATION NEW ENERGY	ELECTRIC	1,301.48	403
01-03-085-48005	KERR GAS *1031 SEP	AMEREN IP	GAS/ELECTRIC	88.70	401
Total For Dept 03-085 P & O - KERR				2,673.65	
Dept 03-090 P & O - KING					
01-03-090-43337	HRDWR/EPOXY SYRINGE	CU HARDWARE CO	HRDWR/EPOXY SYRINGE	11.44	384
01-03-090-45229	909 N LINCOLN 4 OF 5	URBANA, CITY OF	909/911 N LINCOLN LEASE	2.00	13917
01-03-090-48002	KING ELE *28171 AUG	CONSTELLATION NEW ENERGY	ELECTRIC	209.29	403
01-03-090-48003	KING WTR *1725 SEP	ILLINOIS AMERICAN WATER CO	WATER	95.89	405
Total For Dept 03-090 P & O - KING				318.62	
Dept 03-100 P & O - LEAL					
01-03-100-43225	MULCH/COMPOST AUG	URBANA, CITY OF	BRUSH PROCESSING & PLANT MATERIAL	225.00	13945
01-03-100-43225	POTTING SOIL	BLAIN'S FARM & FLEET	POTTING SOIL	47.94	384
01-03-100-48002	LEAL ELE *1370 AUG	CONSTELLATION NEW ENERGY	ELECTRIC	69.31	403
Total For Dept 03-100 P & O - LEAL				342.25	
Dept 03-110 P & O - LOHMANN					
01-03-110-45115	LHMN EXTRA SERV HCAP AUG	MIDWEST POTTYHOUSE	POTTYHOUSES	96.00	13884
Total For Dept 03-110 P & O - LOHMANN				96.00	
Dept 03-120 P & O - MEADOWBROOK					
01-03-120-43112	LUMBER	ARMSTRONG LUMBER COMPANY	LUMBER	68.97	384
01-03-120-43113	DECK SPRAYER REF'D	BLAIN'S FARM & FLEET	DECK SPRAYER REF'D	(74.95)	384
01-03-120-43113	DUCT TAPE	HARBOR FREIGHT TOOLS USA,	DUCT TAPE	36.72	384
01-03-120-43113	SPRAYERS	MENARDS	SPRAYERS	89.70	384
01-03-120-43113	SEALER/PLASTIC	SHERWIN WILLIAMS CO	SEALER/PLASTIC	493.65	384
01-03-120-45331	BRUSH PROCESSING AUG	URBANA, CITY OF	BRUSH PROCESSING & PLANT MATERIAL	72.00	13945
01-03-120-48002	MBK ELE *0816 AUG	CONSTELLATION NEW ENERGY	ELECTRIC	347.25	403
01-03-120-48004	MBK SANIT *0004 AUG	URBANA-CHAMPAIGN SANITARY	SANIT	135.78	379
Total For Dept 03-120 P & O - MEADOWBROOK				1,169.12	
Dept 03-178 P & O - PHILLIPS					
01-03-178-43225	MULCH/COMPOST AUG	URBANA, CITY OF	BRUSH PROCESSING & PLANT MATERIAL	75.00	13945
01-03-178-48003	PRC WTR *4212 SEP	ILLINOIS AMERICAN WATER CO	WATER	25.68	405
Total For Dept 03-178 P & O - PHILLIPS				100.68	
Dept 03-180 P & O - PRAIRIE					
01-03-180-43009	BULBS/FUSES	TEPPER ELECTRIC SUPPLY CO	BULBS/FUSES	219.32	384
01-03-180-43226	PRAI GRASS SEED	SITE ONE LANDSCAPE SUPPLY	PRAI GRASS SEED	520.00	384
01-03-180-43444	AEROSOL FIELD PAINT	SHERWIN WILLIAMS CO	AEROSOL FIELD PAINT	16.58	384
01-03-180-43444	AEROSOL FIELD PAINT	SHERWIN WILLIAMS CO	AEROSOL FIELD PAINT	16.58	384
01-03-180-45115	PRAI EXTRA SERV HCAP AUG	MIDWEST POTTYHOUSE	POTTYHOUSES	288.00	13884
01-03-180-45331	BRUSH PROCESSING AUG	URBANA, CITY OF	BRUSH PROCESSING & PLANT MATERIAL	18.00	13945
01-03-180-48002	PRAI ELE *0818 AUG	CONSTELLATION NEW ENERGY	ELECTRIC	845.27	403
Total For Dept 03-180 P & O - PRAIRIE				1,923.75	
Dept 03-182 P & O - SHOP & GARAGE					
01-03-182-43332	TRIMMER PARTS REF'D	DUST AND SON OF CHAMPAIGN	TRIMMER PARTS REF'D	(7.95)	384
01-03-182-43332	TRIMMER HEADS/STRING	DUST AND SON OF CHAMPAIGN	TRIMMER HEADS/STRING	53.97	384

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Fund 01 GENERAL FUND					
Dept 03-182 P & O - SHOP & GARAGE					
01-03-182-43332	TRIMMER HEADS	DUST AND SON OF CHAMPAIGN	TRIMMER HEADS	55.98	384
01-03-182-43334	MOWER TIRES	ZURCHER TIRE INC	MOWER TIRES	114.00	13923
01-03-182-43334	GEAR BOX	AREND'S HOGAN WALKER AHW LI	GEAR BOX	47.70	384
01-03-182-43334	SEAL	AREND'S HOGAN WALKER AHW LI	SEAL	23.36	384
01-03-182-43334	MOWER DECK PARTS	AREND'S HOGAN WALKER AHW LI	MOWER DECK PARTS	27.82	384
01-03-182-43334	MOWER PARTS	AREND'S HOGAN WALKER AHW LI	MOWER PARTS	258.83	384
01-03-182-43334	GEAR BOX KEY	DUST AND SON OF CHAMPAIGN	GEAR BOX KEY	3.45	384
01-03-182-43336	M-7 TIRES	ZURCHER TIRE INC	M-7/TRAILER TIRES	444.00	13947
01-03-182-43336	M-10 BATTERY	BLAIN'S FARM & FLEET	M-10 BATTERY	33.75	384
01-03-182-43336	HYDRAULIC TANK	MASON DYNAMICS INC	HYDRAULIC TANK	122.31	384
01-03-182-43339	TRAILER TIRES	ZURCHER TIRE INC	M-7/TRAILER TIRES	108.00	13947
01-03-182-43441	DIESEL (622 GAL) AUG	ILLINI FS, INC	FUEL	3,961.47	377
01-03-182-43441	PROPANE FORKLIFT	ILLINI FS, INC	PROPANE FORKLIFT	28.00	384
01-03-182-43442	LUBE	DUST AND SON OF CHAMPAIGN	LUBE	25.35	384
01-03-182-43442	LUBE/OIL	DUST AND SON OF CHAMPAIGN	LUBE/OIL	44.32	384
01-03-182-43556	BIOHAZARD CLEANUP KITS	AMAZON.COM	BIOHAZARD CLEANUP KITS	21.00	384
01-03-182-43556	FIRST AID MASKS	AMAZON.COM	FIRST AID MASKS	8.75	384
01-03-182-43556	SAFETY BOOTS	BLAIN'S FARM & FLEET	SAFETY BOOTS	129.99	384
01-03-182-43556	WORK GLOVES	GEMPLER'S INC.	WORK GLOVES	89.94	384
01-03-182-43556	SAFETY GLASSES	GEMPLER'S INC.	SAFETY GLASSES	74.57	384
01-03-182-43885	RUBBER GLOVES	PALMFLEX INC	RUBBER GLOVES	83.97	384
01-03-182-43995	CHAINSAW CHAINS	DUST AND SON OF CHAMPAIGN	CHAINSAW CHAINS	77.98	384
01-03-182-43998	METAL SAW BLADES	BLAIN'S FARM & FLEET	METAL SAW BLADES	9.49	384
01-03-182-43998	SHEET METAL SCREWS	BLAIN'S FARM & FLEET	SHEET METAL SCREWS	2.96	384
01-03-182-43998	BIT/HITCH LOCK	BLAIN'S FARM & FLEET	BIT/HITCH LOCK	16.98	384
01-03-182-43998	COPING SAW	BLAIN'S FARM & FLEET	COPING SAW	13.39	384
01-03-182-43998	CABLE TIES	BLAIN'S FARM & FLEET	CABLE TIES	58.15	384
01-03-182-43998	CABLE TIES	BLAIN'S FARM & FLEET	CABLE TIES	11.43	384
01-03-182-43998	M-8 SUPPL	BLAIN'S FARM & FLEET	M-8 SUPPL	51.45	384
01-03-182-43998	HOSE PARTS	BLAIN'S FARM & FLEET	HOSE PARTS	15.98	384
01-03-182-43998	GARBAGE CANS	BLAIN'S FARM & FLEET	GARBAGE CANS	65.98	384
01-03-182-43998	CABLE TIES	BLAIN'S FARM & FLEET	CABLE TIES	6.18	384
01-03-182-43998	ROPE/FLAGGING	BLAIN'S FARM & FLEET	ROPE/FLAGGING	22.27	384
01-03-182-43998	PAINT/DISINFECTING WIPES	BLAIN'S FARM & FLEET	PAINT/DISINFECTING WIPES	13.57	384
01-03-182-43998	GALVANIZED FUNNEL	DUST AND SON OF CHAMPAIGN	GALVANIZED FUNNEL	33.45	384
01-03-182-43998	CABLE TIES	HARBOR FREIGHT TOOLS USA,	CABLE TIES	3.98	384
01-03-182-43998	HRDWR	LOWES	HRDWR	16.98	384
01-03-182-43998	WRENCH	MENARDS	WRENCH	16.96	384
01-03-182-43998	DAWN DISH SOAP	SCHNUCKS	DAWN DISH SOAP	16.74	384
01-03-182-43998	FENCE TIES	SK SERVICE CORP	FENCE TIES	58.32	384
01-03-182-43998	HRDWR INVENTORY	WINZER CORPORATION	HRDWR INVENTORY	37.04	384
01-03-182-45111	CYLINDER RENTAL	DEPKE WELDING SUPPLIES INC	CYLINDER/OXGEN	18.00	13933
01-03-182-45114	RECYCLING SEP	MIDWEST FIBER RECYCLING	RECYCLING	218.00	13861
01-03-182-45114	EMPTY M-6	URBANA TRANSFER STATION	EMPTY M-6	290.33	13894
01-03-182-45114	EMPTY M-6	URBANA TRANSFER STATION	EMPTY M-6	290.33	13944
01-03-182-45114	RECYCLE BULBS	TEPPER ELECTRIC SUPPLY CO	RECYCLE BULBS	78.23	384
01-03-182-45117	SOD CUTTER RENTAL	MCCABE BROTHERS INC	SOD CUTTER RENTAL	177.00	384
01-03-182-45889	OPEN M-5 LOCK	DAVE & HARRY LOCKSMITHS INC	OPEN M-5/RE-KEY MBK HSE LOCKS	55.00	13899
01-03-182-45889	M-8 KEY	FORD CITY OF CHAMPAIGN	M-8 KEY	130.00	384
01-03-182-45889	M-22 ALIGNMENT	LONG'S GARAGE INC	M-22 ALIGNMENT	80.00	384
Total For Dept 03-182 P & O - SHOP & GARAGE				7,638.75	

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Fund 01 GENERAL FUND					
Dept 03-190 P & O - SUNNYCREST TOT LOT					
01-03-190-48002	TOT ELE *7530 AUG	CONSTELLATION NEW ENERGY 1ELECTRIC		34.74	403
Total For Dept 03-190 P & O - SUNNYCREST TOT LOT				34.74	
Dept 03-200 P & O - VICTORY					
01-03-200-45331	BRUSH PROCESSING AUG	URBANA, CITY OF	BRUSH PROCESSING & PLANT MATERIAL	306.00	13945
01-03-200-48002	VICT ELE *7010 AUG	CONSTELLATION NEW ENERGY 1ELECTRIC		34.85	403
01-03-200-48003	VICT WTR *7470 AUG	ILLINOIS AMERICAN WATER CCWATER		65.67	372
Total For Dept 03-200 P & O - VICTORY				406.52	
Total For Fund 01 GENERAL FUND				59,574.12	
Fund 05 RECREATION FUND					
Dept 00-910 BALANCE SHEET ACCOUNTS - ASSETS					
05-00-910-10040	SALES TAX-JLS	AMAZON.COM	SALES TAX-JLS	0.69	384
05-00-910-10040	SALES TAX REF'D-LAR	AMAZON.COM	SALES TAX REF'D-LAR	(2.59)	384
05-00-910-10040	SALES TAX-LAR	AMAZON.COM	SALES TAX-LAR	2.96	384
05-00-910-10040	SALES TAX REF'D-JDS	BLAIN'S FARM & FLEET	SALES TAX REF'D-JDS	(2.32)	384
05-00-910-10040	SALES TAX-NAH	KRANNERT CENTER	SALES TAX-NAH	6.36	384
Total For Dept 00-910 BALANCE SHEET ACCOUNTS - ASSETS				5.10	
Dept 50-500 RECREATION OFFICE - MANAGEMENT					
05-50-500-43001	PRC OFC SUPPL	AMAZON.COM	PRC OFC SUPPL	18.96	384
05-50-500-43001	LAMINATING POUCHES	AMAZON.COM	LAMINATING POUCHES	31.26	384
05-50-500-43001	PRC OFC SUPPL	SAM'S CLUB	PRC OFC SUPPL	13.96	384
05-50-500-43001	PRC KITCHEN SUPPL	WALMART	PRC KITCHEN SUPPL	28.08	384
05-50-500-43002	LEASE PYMT OCT-DEC	MAILFINANCE, INC	LEASE PYMT	204.00	13883
05-50-500-43664	WIDE BRIM HATS	EXPRESS PRESS	WIDE BRIM HATS	140.80	384
05-50-500-45118	SOUND SYSTEM REP'R	J TANDY DESIGNS INC	SOUND SYSTEM REP'R	225.00	13937
05-50-500-47001	PREMIUM OCT	HEALTH ALLIANCE MEDICAL PI	PREMIUMS	7,403.75	383
05-50-500-47001	BASIC LIFE OCT	PROTEC INSURANCE COMPANY	PREMIUMS	95.75	406
05-50-500-47002	EAP PREMIUM MAY-JUL	CARLE PHYSICIAN GROUP	EAP PREMIUMS	106.00	13896
05-50-500-48001	PRC PHONE SEP	CONSOLIDATED COMMUNICATION	TELEPHONE	94.80	370
05-50-500-48001	PRC FAX OCT	CALL ONE	FAX	60.55	376
05-50-500-48010	PRC INTRNT SEP	I3 BROADBAND	INTERNET	104.98	371
05-50-500-49004	REIMB MILEAGE	SOESBE, JANET	REIMB MILEAGE	77.14	13869
05-50-500-49004	REIMB MILEAGE	DENNIS, ASHLEY	REIMB MILEAGE	91.64	13932
05-50-500-49004	REIMB MILEAGE	SOESBE, JANET	REIMB MILEAGE	31.32	13942
05-50-500-49007	MMBRSHR RENEW-RAE/JLS/KAM/EMH/LA	SAM'S CLUB	MMBRSHR RENEW	180.00	13867
Total For Dept 50-500 RECREATION OFFICE - MANAGEMENT				8,907.99	
Dept 50-505 RECREATION OFFICE - MAINTENANCE					
05-50-505-43111	CUSTODIAL SUPPL	CDC PAPER & JANITOR SUPPLY	CUSTODIAL SUPPL	376.35	384
05-50-505-45220	PRC JANIT AUG	ESS CLEAN INC	JANIT	1,825.00	13847
05-50-505-45220	PRC JANIT JUL	ESS CLEAN INC	JANIT	1,825.00	13905
05-50-505-48002	PRC ELE *3779 AUG	CONSTELLATION NEW ENERGY 1ELECTRIC		972.47	403
05-50-505-48003	PRC WTR *4304 SEP	ILLINOIS AMERICAN WATER CCWATER		176.23	405
05-50-505-48005	PRC GAS DL *4015 AUG	AMEREN IP	NATURAL GAS	63.39	375
Total For Dept 50-505 RECREATION OFFICE - MAINTENANCE				5,238.44	
Dept 51-001 MARKETING - ADMIN					
05-51-001-47001	PREMIUM OCT	HEALTH ALLIANCE MEDICAL PI	PREMIUMS	870.00	383
05-51-001-47001	BASIC LIFE OCT	PROTEC INSURANCE COMPANY	PREMIUMS	16.27	406
05-51-001-47002	EAP PREMIUM MAY-JUL	CARLE PHYSICIAN GROUP	EAP PREMIUMS	16.00	13896

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Fund 05 RECREATION FUND					
Dept 51-001 MARKETING - ADMIN					
05-51-001-49015	E-NEWSLETTER	MAILCHIMP	E-NEWSLETTER	75.00	384
Total For Dept 51-001 MARKETING - ADMIN				977.27	
Dept 51-502 MARKETING - PUBLIC INFO/MARKETING					
05-51-502-45221	ON HOLD MESSAGE SEP	BIGG SUCCESS	ON HOLD MESSAGE SEP	65.00	13839
05-51-502-45221	YELLOW PAGES AUG	DEX.YP / DEX MEDIA	YELLOW PAGES AUG	22.50	13843
05-51-502-45221	UNDERWRITING ANNOUNCEMENTS AUG	UIF/WILL	UNDERWRITING ANNOUNCEMENTS AUG	450.00	13871
05-51-502-45221	NAME TAG-MES	TROPHY TIME, INC	NAME TAG	8.75	13891
05-51-502-45221	ANNUAL ADS	CHAMBANAMOMS	ANNUAL ADS	5,425.00	13897
05-51-502-45221	YELLOW PAGES SEP	DEX.YP / DEX MEDIA	YELLOW PAGES SEP	77.00	13934
05-51-502-45221	PRC SIGN VINYL LETTERING	FAST SIGNS	PRC SIGN VINYL LETTERING	20.00	384
Total For Dept 51-502 MARKETING - PUBLIC INFO/MARKETING				6,068.25	
Dept 53-512 AGE-FRIENDLY PROG - SENIOR CLUB					
05-53-512-43002	NEWS LABELS SEP	PREMIER PRINT GROUP, INC	SR NEWS LABELS	65.00	13916
Total For Dept 53-512 AGE-FRIENDLY PROG - SENIOR CLUB				65.00	
Dept 54-500 CRYSTAL LK PK FAM AQ CNTR - MANAGEMENT					
05-54-500-43001	PLANNER	MEIJER	PLANNER	10.99	384
05-54-500-43001	CALENDAR	TARGET	CALENDAR	4.99	384
05-54-500-43001	OFC SUPPL	WALMART	OFC SUPPL	17.08	384
05-54-500-43001	OFC SUPPL	WALMART	OFC SUPPL	37.69	384
05-54-500-43443	CLPL UNIFORM	SUNBURST SPORTSWEAR	UNIFORMS	676.70	13888
05-54-500-43662	BANDAIDS	AMAZON.COM	BANDAIDS	33.80	384
05-54-500-43772	DIPPIN DOTS	SUPER CITY DOTS LLC	DIPPIN DOTS	3,912.48	13889
05-54-500-43776	BUBBLE MACHINES	WALMART	BUBBLE MACHINES	9.08	384
05-54-500-43776	SPEC EVENT SUPPL	WALMART	SPEC EVENT SUPPL	2.00	384
05-54-500-48001	CLPL PHONE SEP	CONSOLIDATED COMMUNICATION	TELEPHONE	18.96	370
05-54-500-48002	MEC BLD ELE *3028 AUG	CONSTELLATION NEW ENERGY	ELECTRIC	5,660.31	403
05-54-500-48003	CLPL WTR *1532 SEP	ILLINOIS AMERICAN WATER	CWATER	3,282.21	405
05-54-500-48004	CLPL SANIT *1003 AUG	URBANA-CHAMPAIGN SANITARY	SANIT	280.85	374
05-54-500-48005	MEC BLD GAS *3028 SEP	AMEREN IP	GAS/ELECTRIC	1,243.57	401
05-54-500-48010	SAT RADIO	DYNAMIC MEDIA	SAT RADIO	24.95	384
Total For Dept 54-500 CRYSTAL LK PK FAM AQ CNTR - MANAC				15,215.66	
Dept 54-505 CRYSTAL LK PK FAM AQ CNTR - MAINTENANCE					
05-54-505-43006	TUBING/FIT'NG/SCREWS REF'D	BLAIN'S FARM & FLEET	TUBING/FIT'NG/SCREWS REF'D	(25.81)	384
05-54-505-43110	COPPER FITTINGS	CONNOR CO	COPPER FITTINGS	12.81	384
05-54-505-43111	CANLINERS	CDC PAPER & JANITOR SUPPLY	CANLINERS	38.67	384
05-54-505-43999	TUBING/FITTINGS/SCREWS	BLAIN'S FARM & FLEET	TUBING/FITTINGS/SCREWS	24.89	384
Total For Dept 54-505 CRYSTAL LK PK FAM AQ CNTR - MAIN				50.56	
Dept 55-522 COMM PROG - PRESCHOOL ARTS CAMP					
05-55-522-43006	PREK ART CAMP SHIRTS	SUNBURST SPORTSWEAR	TSHIRTS	107.20	13888
05-55-522-43006	MOVIE	AMAZON.COM	MOVIE	3.99	384
05-55-522-43006	CAMP ROOM SUPPL	OFFICE DEPOT	CAMP ROOM SUPPL	68.99	384
Total For Dept 55-522 COMM PROG - PRESCHOOL ARTS CAMP				180.18	
Dept 55-526 COMM PROG - ARTS CAMPS					
05-55-526-43006	ART CAMP SHIRTS	SUNBURST SPORTSWEAR	TSHIRTS	249.44	13888
05-55-526-43006	PHOTOS	WALGREENS	PHOTOS	27.28	384
Total For Dept 55-526 COMM PROG - ARTS CAMPS				276.72	

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Fund 05 RECREATION FUND					
Dept 55-532 COMM PROG - CONSTRUCTION CAMP					
05-55-532-43006	ACTIVITY SUPPL	HOBBY LOBBY STORES, INC	ACTIVITY SUPPL	203.22	384
05-55-532-43006	TAPE	WALMART	TAPE	31.48	384
Total For Dept 55-532 COMM PROG - CONSTRUCTION CAMP				234.70	
Dept 55-534 COMM PROG - PRESCHOOL SCIENCE CAMP					
05-55-534-43006	SUPPL	AMAZON.COM	SUPPL	153.12	384
05-55-534-43006	PAPER/BEADS	HOBBY LOBBY STORES, INC	PAPER/BEADS	62.33	384
05-55-534-49001	FIELD TRIP ADMISS	CULTURAL ARTS	FIELD TRIP ADMISS	295.00	384
Total For Dept 55-534 COMM PROG - PRESCHOOL SCIENCE CAM				510.45	
Dept 55-536 COMM PROG - SCIENCE CAMP					
05-55-536-43006	SUPPL	AMAZON.COM	SUPPL	17.98	384
05-55-536-43006	SUPPL	AMAZON.COM	SUPPL	149.76	384
05-55-536-43006	SUN/SHRINK PAPER	AMAZON.COM	SUN/SHRINK PAPER	69.80	384
05-55-536-43006	ACTIVITY SUPPL	HOBBY LOBBY STORES, INC	ACTIVITY SUPPL	172.89	384
05-55-536-43006	ACTIVITY SUPPL	MEIJER	ACTIVITY SUPPL	71.19	384
05-55-536-43006	BATTERIES	SCHNUCKS	BATTERIES	17.98	384
05-55-536-43006	ACTIVITY SUPPL	WALMART	ACTIVITY SUPPL	238.39	384
05-55-536-43006	ACTIVITY SUPPL	WALMART	ACTIVITY SUPPL	156.74	384
05-55-536-49001	BUS RENTAL	FIRST STUDENT CHARTER CEN	BUS RENTAL	675.00	384
05-55-536-49001	CAMP FIELD TRIP PRKG	UPTOWN CIRCLE STATION PAR	CAMP FIELD TRIP PRKG	4.00	384
Total For Dept 55-536 COMM PROG - SCIENCE CAMP				1,573.73	
Dept 55-540 COMM PROG - YOUTH SUMMER THEATRE					
05-55-540-43006	SCENERY/PROP	KRANNERT CENTER	SCENERY/PROP	60.50	384
05-55-540-43118	SCENERY/PROP	KRANNERT CENTER	SCENERY/PROP	70.62	384
05-55-540-43664	YST SHIRTS	SUNBURST SPORTSWEAR	TSHIRTS	966.16	13888
Total For Dept 55-540 COMM PROG - YOUTH SUMMER THEATRE				1,097.28	
Dept 55-544 COMM PROG - SCHOOL'S OUT DAYS					
05-55-544-43006	HOTSPOT	AT&T	HOTSPOT	28.02	384
Total For Dept 55-544 COMM PROG - SCHOOL'S OUT DAYS				28.02	
Dept 55-548 COMM PROG - FAMILY PROGRAMS					
05-55-548-43006	PAINTING SUPPL	HOBBY LOBBY STORES, INC	PAINTING SUPPL	63.03	384
05-55-548-43006	PAINTING SUPPL	HOBBY LOBBY STORES, INC	PAINTING SUPPL	72.32	384
Total For Dept 55-548 COMM PROG - FAMILY PROGRAMS				135.35	
Dept 55-552 COMM PROG - SPLASH PROGRAM					
05-55-552-43006	SUPPL	AMAZON.COM	SUPPL	40.35	384
05-55-552-43006	ORGANIZING SUPPL	STAPLES	ORGANIZING SUPPL	49.44	384
Total For Dept 55-552 COMM PROG - SPLASH PROGRAM				89.79	
Dept 55-558 COMM PROG - ADULT PROGRAMS					
05-55-558-45005	TASTE OF ITALY WKRSHP 9/14	BODINE, LEAH	TASTE OF ITALY WKRSHP 9/14	112.00	13875
05-55-558-45005	PIZZA WRKSH 9/29	BODINE, LEAH	PIZZA WRKSH 9/29	76.30	13948
Total For Dept 55-558 COMM PROG - ADULT PROGRAMS				188.30	
Dept 56-618 ATHLETICS PROG - YOUTH SOCCER					
05-56-618-43664	SOCCER JERSEYS	SUNBURST SPORTSWEAR	SOCCER JERSEYS	347.25	13888
Total For Dept 56-618 ATHLETICS PROG - YOUTH SOCCER				347.25	
Dept 56-632 ATHLETICS PROG - C-U BASEBALL					
05-56-632-43006	WOOD BAT JERSEYS	SUNBURST SPORTSWEAR	WOOD BAT JERSEYS	870.00	13888

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Fund 05 RECREATION FUND					
Dept 56-632 ATHLETICS PROG - C-U BASEBALL					
05-56-632-45005	UMPIRE 9/8	FOLEY, GORDON J	UMPIRE	100.00	13850
05-56-632-45005	UMPIRE 9/8	HOGGARD JR, WILLIAM R	UMPIRE	200.00	13852
05-56-632-45005	UMPIRE 9/8	JURCZAK, JACOB	UMPIRE	200.00	13855
05-56-632-45005	UMPIRE 9/8	PERRI JR, VINCENT R	UMPIRE	100.00	13864
05-56-632-45005	UMPIRE 9/8	VERMILLION, DAVE WILKE	UMPIRE	200.00	13873
05-56-632-45005	UMPIRE 9/15	HOGGARD JR, WILLIAM R	UMPIRE 9/15	200.00	13880
05-56-632-45005	UMPIRE 9/15	HUGHES, CHRISTOPHER J	UMPIRE 9/15	100.00	13881
05-56-632-45005	UMPIRE 9/15	JURCZAK, JACOB	UMPIRE 9/15	200.00	13882
05-56-632-45005	UMPIRE 9/15	PERRI JR, VINCENT R	UMPIRE 9/15	100.00	13887
05-56-632-45005	UMPIRE 9/15	VERMILLION, DAVE WILKE	UMPIRE 9/15	200.00	13895
05-56-632-45005	UMPIRE 9/22	HART, MICHAEL	UMPIRE 9/22	200.00	13908
05-56-632-45005	UMPIRE 9/22	HUGHES, CHRISTOPHER J	UMPIRE 9/22	100.00	13910
05-56-632-45005	UMPIRE 9/22	VERMILLION, DAVE WILKE	UMPIRE 9/22	100.00	13919
05-56-632-45005	UMPIRE 9/29	HOGGARD JR, WILLIAM R	UMPIRE 9/29	50.00	13935
05-56-632-45005	UMPIRE 9/29	HOLLEMAN, ADAM W	UMPIRE 9/29	200.00	13936
05-56-632-45005	UMPIRE 9/29	JONES, BRADLEY P	UMPIRE 9/29	100.00	13938
05-56-632-45005	UMPIRE 9/29	PERRI JR, VINCENT R	UMPIRE 9/29	150.00	13940
05-56-632-45005	UMPIRE 9/29	VERMILLION, DAVE WILKE	UMPIRE 9/29	150.00	13946
Total For Dept 56-632 ATHLETICS PROG - C-U BASEBALL				3,520.00	
Dept 56-634 ATHLETICS PROG - SPORTS CAMP					
05-56-634-43006	CAMP TREAT	KONA ICE OF CHAMPAIGN	CAMP TREAT	125.00	384
05-56-634-45005	FIELD TRIP ADMISS	ARROWHEAD LANES	FIELD TRIP ADMISS	203.00	384
05-56-634-45119	CAMP ADMISS	URBANA PARK DISTRICT	CAMP ADMISS	324.00	384
05-56-634-45119	CAMP ADMISS	URBANA PARK DISTRICT	CAMP ADMISS	132.00	384
05-56-634-45119	CAMP ADMISS	URBANA PARK DISTRICT	CAMP ADMISS	156.00	384
05-56-634-45119	CAMP ADMISS	URBANA PARK DISTRICT	CAMP ADMISS	136.00	384
Total For Dept 56-634 ATHLETICS PROG - SPORTS CAMP				1,076.00	
Dept 56-650 ATHLETICS PROG - BROOKENS GYMNASIUM					
05-56-650-43006	ICE PACKS	BSN SPORTS SUPPLY GROUP	ICE PACKS	200.50	384
05-56-650-45220	BRKN JANIT AUG	ESS CLEAN INC	JANIT	1,042.00	13847
05-56-650-45220	BRKN JANIT JUL	ESS CLEAN INC	JANIT	1,042.00	13905
05-56-650-48001	BRKN PHONE SEP	CONSOLIDATED COMMUNICATION	TELEPHONE	37.92	370
05-56-650-48001	BRKN FAX OCT	CALL ONE	FAX	60.15	376
Total For Dept 56-650 ATHLETICS PROG - BROOKENS GYMNASI				2,382.57	
Dept 57-571 AQUATICS PROGRAMS - SWIM LESSONS					
05-57-571-43443	SL UNIFORM	SUNBURST SPORTSWEAR	UNIFORMS	319.00	13888
Total For Dept 57-571 AQUATICS PROGRAMS - SWIM LESSONS				319.00	
Dept 57-572 AQUATICS PROGRAMS - SPECIAL PROGRAMS					
05-57-572-43006	COOLERS	AMAZON.COM	COOLERS	15.88	384
05-57-572-43006	TEENY TINY SUPPL	DOLLAR GENERAL	TEENY TINY SUPPL	6.45	384
05-57-572-43006	TEENY TINY SUPPL	SAM'S CLUB	TEENY TINY SUPPL	44.76	384
05-57-572-43006	TEENY TINY SUPPL	WALMART	TEENY TINY SUPPL	14.44	384
Total For Dept 57-572 AQUATICS PROGRAMS - SPECIAL PROGR				81.53	
Dept 57-573 AQUATICS PROGRAMS - AQUATICS CAMP					
05-57-573-43664	CAMP TSHIRTS	SUNBURST SPORTSWEAR	UNIFORMS	605.26	13888
Total For Dept 57-573 AQUATICS PROGRAMS - AQUATICS CAMI				605.26	
Dept 57-575 AQUATICS PROGRAMS - YEAR-ROUND SWIM PROG					

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Fund 05 RECREATION FUND					
Dept 57-575 AQUATICS PROGRAMS - YEAR-ROUND SWIM PROG					
05-57-575-49007	USA SWIM MMBRSHP	ILLINOIS SWIMMING	USA SWIM MMBRSHP	250.00	13853
Total For Dept 57-575 AQUATICS PROGRAMS - YEAR-ROUND SV				250.00	
Dept 58-584 SPEC EVENTS - NEIGHBORHOOD EVENTS					
05-58-584-43006	POPCORN BAGS	GFS MARKETPLACE	POPCORN BAGS	28.98	384
Total For Dept 58-584 SPEC EVENTS - NEIGHBORHOOD EVENTS				28.98	
Dept 58-586 SPEC EVENTS - MEADOWBROOK JAZZ WALK					
05-58-586-45005	JAZZ WALK PERFORM 9/13	CORDOBA, DERICK	JAZZ WALK PERFORM 9/13	180.00	13842
05-58-586-45005	JAZZ WALK PERFORM 9/13	FLYNN, KATIE	JAZZ WALK PERFORM 9/13	180.00	13849
05-58-586-45005	JAZZ WALK PERFORM 9/13	GREENE, EDGAR L	JAZZ WALK PERFORM 9/13	135.00	13851
05-58-586-45005	JAZZ WALK PERFORM 9/13	KUBETZ, RICHARD	JAZZ WALK PERFORM 9/13	135.00	13857
05-58-586-45005	JAZZ WALK PERFORM 9/13	MOLNAR, DONALD J	JAZZ WALK PERFORM 9/13	225.00	13862
05-58-586-45005	JAZZ WALK PERFORM 9/13	SERDEL, JOHNATHAN	JAZZ WALK PERFORM 9/13	160.00	13868
05-58-586-45005	JAZZ WALK PERFORM 9/13	DOZIER, WYATT	JAZZ WALK PERFORM 9/13	225.00	13876
05-58-586-45005	JAZZ WALK PERFORM 9/13	GINSBERG, MARK	JAZZ WALK PERFORM 9/13	90.00	13878
05-58-586-45005	JAZZ WALK PERFORM 9/13	SWEEDLER, ROBERT	JAZZ WALK PERFORM 9/13	225.00	13890
Total For Dept 58-586 SPEC EVENTS - MEADOWBROOK JAZZ W				1,555.00	
Dept 58-587 SPEC EVENTS - ARTS & CULTURE					
05-58-587-45005	ART FAIR AUG	MIDWEST POTTYHOUSE	POTTYHOUSES	155.00	13884
Total For Dept 58-587 SPEC EVENTS - ARTS & CULTURE				155.00	
Dept 59-001 OUTREACH & WELLNESS - ADMIN					
05-59-001-43006	WATER	WALMART	WATER	9.99	384
05-59-001-45221	EVENT BANNER	FAST SIGNS	EVENT BANNER	108.00	384
05-59-001-49008	MIDWEST MANIA CONF PER DIEM	DENNIS, ASHLEY	MIDWEST MANIA CONF PER DIEM	92.00	13900
05-59-001-49008	MIDWEST MANIA CONF PER DIEM	HEDGSPETH, ELSIE	MIDWEST MANIA CONF PER DIEM	92.00	13909
Total For Dept 59-001 OUTREACH & WELLNESS - ADMIN				301.99	
Dept 59-592 OUTREACH & WELLNESS - WELLNESS PROGRAMS					
05-59-592-45005	FINANCIAL WRKSH 9/12	UNIVERSITY OF ILLINOIS	FINANCIAL WRKSH 9/12	10.00	13943
Total For Dept 59-592 OUTREACH & WELLNESS - WELLNESS PR				10.00	
Dept 59-594 OUTREACH & WELLNESS - COOKING CLASSES					
05-59-594-43006	COOKING CLASS SUPPL	WALMART	COOKING CLASS SUPPL	35.38	384
Total For Dept 59-594 OUTREACH & WELLNESS - COOKING CL				35.38	
Dept 59-596 OUTREACH & WELLNESS - OUTRCH/WELL EVENTS					
05-59-596-43006	BACKPACKS	BAGS IN BULK.COM	BACKPACKS	988.80	384
05-59-596-43006	PLAY DAY SUPPL	SAM'S CLUB	PLAY DAY SUPPL	25.34	384
05-59-596-43006	SCHOOL SUPPL	STAPLES	SCHOOL SUPPL	3,592.86	384
05-59-596-43006	SCHOOL SUPPL	WALMART	SCHOOL SUPPL	91.07	384
05-59-596-45005	APNC FOOD TRUCK 9/15	KONA ICE OF CHAMPAIGN	APNC FOOD TRUCK 9/15	490.00	13856
05-59-596-45005	APNC FOOD TRUCK 9/15	MACEDO, IRENE	APNC FOOD TRUCK 9/15	750.00	13858
05-59-596-45005	APNC DJ SERVICES 9/15	RADILLA, VICTOR	APNC DJ SERVICES 9/15	150.00	13865
05-59-596-45005	APNC FOOD TRUCK 9/15	MAIZE LLC	APNC FOOD TRUCK 9/15	750.00	13914
05-59-596-45119	FREE WAVE POOL ADMISS	URBANA PARK DISTRICT	FREE WAVE POOL ADMISSIONS	327.27	13892
Total For Dept 59-596 OUTREACH & WELLNESS - OUTRCH/WELI				7,165.34	
Dept 60-500 LAKE HOUSE - MANAGEMENT					
05-60-500-43006	LKHS KITCHEN SUPPL	AMAZON.COM	LKHS KITCHEN SUPPL	29.89	384
05-60-500-43006	LKHS KITCHEN SUPPL	SAM'S CLUB	LKHS KITCHEN SUPPL	24.96	384

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Fund 05 RECREATION FUND					
Dept 60-500 LAKE HOUSE - MANAGEMENT					
05-60-500-45221	FRF/RENTAL ADS	FACEBOOK.COM	FRF/RENTAL ADS	21.41	384
05-60-500-48001	LKHS PHONE SEP	CONSOLIDATED COMMUNICATION	TELEPHONE	6.32	370
05-60-500-48002	LKHS ELE *3776 AUG	CONSTELLATION NEW ENERGY	ELECTRIC	283.39	403
05-60-500-48003	LKHS WTR *4864 SEP	ILLINOIS AMERICAN WATER CO	WATER	108.02	405
05-60-500-48005	LKHS GAS DL *2031 AUG	AMEREN IP	NATURAL GAS	64.23	375
05-60-500-48005	LKHS NAT GAS *2031 AUG	CONSTELLATION NEW ENERGY	NATURAL GAS	1.48	382
05-60-500-48010	LKHS INTRNT SEP	I3 BROADBAND	INTERNET	104.98	371
Total For Dept 60-500 LAKE HOUSE - MANAGEMENT				644.68	
Dept 60-505 LAKE HOUSE - MAINTENANCE					
05-60-505-43111	CUSTODIAL SUPPL	CDC PAPER & JANITOR SUPPLY	CUSTODIAL SUPPL	155.70	384
Total For Dept 60-505 LAKE HOUSE - MAINTENANCE				155.70	
Total For Fund 05 RECREATION FUND				59,476.47	
Fund 09 MUSEUM FUND					
Dept 00-910 BALANCE SHEET ACCOUNTS - ASSETS					
09-00-910-10040	SALES TAX-NAH	MAGIC CABIN	SALES TAX-NAH	3.13	384
09-00-910-10040	SALES TAX-NAH	STAPLES	SALES TAX-NAH	8.14	384
09-00-910-10040	SALES TAX-JKM	WENDY'S	SALES TAX-JKM	2.39	384
09-00-910-10040	SALES TAX-SYD	WENDY'S	SALES TAX-SYD	3.58	384
09-00-910-10040	SALES TAX-SYD	WENDY'S	SALES TAX-SYD	0.83	384
Total For Dept 00-910 BALANCE SHEET ACCOUNTS - ASSETS				18.07	
Dept 40-500 NATURE CENTER - MANAGEMENT					
09-40-500-43001	4" BINDER	AMAZON.COM	4" BINDER	28.65	384
09-40-500-43001	KEYBOARD WRIST RESTS	AMAZON.COM	KEYBOARD WRIST RESTS	34.11	384
09-40-500-43001	PENS	AMAZON.COM	PENS	17.98	384
09-40-500-43001	PAPER/SHEET PROTECTORS	ROGARDS OFFICE PRODUCTS	PAPER/SHEET PROTECTORS	62.02	384
09-40-500-43001	PAPER	ROGARDS OFFICE PRODUCTS	PAPER	95.98	384
09-40-500-43001	COFFEE	WALMART	COFFEE	16.70	384
09-40-500-43006	SPONGES	SAM'S CLUB	SPONGES	13.88	384
09-40-500-43006	CHAIR MATS	STAPLES	CHAIR MATS	130.16	384
09-40-500-47001	PREMIUM OCT	HEALTH ALLIANCE MEDICAL PI	PREMIUMS	1,740.00	383
09-40-500-47001	BASIC LIFE OCT	PROTEC INSURANCE COMPANY	PREMIUMS	31.49	406
09-40-500-47002	EAP PREMIUM MAY-JUL	CARLE PHYSICIAN GROUP	EAP PREMIUMS	32.00	13896
09-40-500-48001	APNC PHONE SEP	CONSOLIDATED COMMUNICATION	TELEPHONE	56.88	370
09-40-500-48001	APNC FAX OCT	CALL ONE	FAX	60.15	376
09-40-500-48010	APNC INTRNT SEP	I3 BROADBAND	INTERNET	104.98	371
09-40-500-49004	REIMB MILEAGE	WEBB, OLIVIA	REIMB MILEAGE	6.15	13920
09-40-500-49007	MMBRSHR RENEW-JKM	SAM'S CLUB	MMBRSHR RENEW	40.00	13867
09-40-500-49007	CHAMP CO MUSEUMS DUES-SYD	MUSEUMS AT THE CROSSROADS	CHAMP CO MUSEUMS DUES	100.00	13885
09-40-500-49008	ANCA CONF GAS	CASEYS GENERAL STORE	ANCA CONF GAS	19.62	384
09-40-500-49008	ANCA CONF HOTEL-JKM/SYD	HOLIDAY INN	ANCA CONF HOTEL-JKM/SYD	495.96	384
09-40-500-49008	ANCA CONF GAS REBATE	THORTONS	ANCA CONF GAS REBATE	(0.36)	384
09-40-500-49008	ANCA CONF GAS	THORTONS	ANCA CONF GAS	25.00	384
09-40-500-49008	ANCA CONF EXP-JKM	WENDY'S	ANCA CONF EXP-JKM	2.40	384
09-40-500-49008	ANCA CONF EXP-SYD	WENDY'S	ANCA CONF EXP-SYD	3.59	384
09-40-500-49008	ANCA CONF EXP-SYD	WENDY'S	ANCA CONF EXP-SYD	9.27	384
Total For Dept 40-500 NATURE CENTER - MANAGEMENT				3,126.61	
Dept 40-505 NATURE CENTER - MAINTENANCE					
09-40-505-43009	EMERGENCY LIGHT BATTERIES	BATTERY GUY	EMERGENCY LIGHT BATTERIES	38.46	384

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Fund 09 MUSEUM FUND					
Dept 40-505 NATURE CENTER - MAINTENANCE					
09-40-505-43009	BULBS	MENARDS	BULBS	20.15	384
09-40-505-43111	FIBER CLNR	BLAIN'S FARM & FLEET	FIBER CLNR	17.99	384
09-40-505-43111	TOILET TISSUE	CDC PAPER & JANITOR SUPPLY	TOILET TISSUE	151.80	384
09-40-505-43111	CUSTODIAL SUPPL	CDC PAPER & JANITOR SUPPLY	CUSTODIAL SUPPL	220.85	384
09-40-505-43111	CLNG SUPPL	CHEMICAL MAINTENANCE, INC	CLNG SUPPL	343.50	384
09-40-505-43111	CLNG SUPPL	SCHNUCKS	CLNG SUPPL	31.15	384
09-40-505-43112	CEILING TILE	MENARDS	CEILING TILE	38.90	384
09-40-505-43112	CEILING TILE EXCHANGE	MENARDS	CEILING TILE EXCHANGE	4.30	384
09-40-505-45116	MOUSE TRAP STATIONS	BLAIN'S FARM & FLEET	MOUSE TRAP STATIONS	15.96	384
09-40-505-45220	APNC JANIT AUG	ESS CLEAN INC	JANIT	1,605.00	13847
09-40-505-45220	APNC JANIT JUL	ESS CLEAN INC	JANIT	1,605.00	13905
09-40-505-45999	WATER FEATURE PUMP REP'R	CHRIS' LAWN SERVICE & WATER	WATER FEATURE PUMP REP'R	80.00	13841
09-40-505-48002	APNC ELE *2254 AUG	CONSTELLATION NEW ENERGY	ELECTRIC	669.98	403
09-40-505-48003	APNC WTR *0992 SEP	ILLINOIS AMERICAN WATER CO	WATER	210.77	378
09-40-505-48005	APNC GAS DL *3001 AUG	AMEREN IP	NATURAL GAS	64.11	375
Total For Dept 40-505 NATURE CENTER - MAINTENANCE				5,117.92	
Dept 41-406 EXHIBITS - INTERPRETATION					
09-41-406-43006	BUG EXHIBITS	AMAZON.COM	BUG EXHIBITS	73.15	384
09-41-406-43006	EXHIBIT HRDWR	AMAZON.COM	EXHIBIT HRDWR	26.67	384
09-41-406-43006	EXHIBIT WINGS	MAGIC CABIN	EXHIBIT WINGS	44.95	384
Total For Dept 41-406 EXHIBITS - INTERPRETATION				144.77	
Dept 41-408 EXHIBITS - EXHIBIT ANIMALS & WILDLIFE					
09-41-408-43006	EXHIBIT CLNG MASK	AMAZON.COM	EXHIBIT CLNG MASK	27.08	384
09-41-408-43006	SUNFLOWER BIRD SEED	PRAIRIE MELODY BIRDSEED.CO	SUNFLOWER BIRD SEED	48.00	384
09-41-408-43006	BIRDSEED	PRAIRIELAND FEEDS	BIRDSEED	101.94	384
09-41-408-43006	ANIMAL FOOD	SAILFIN PET SHOP INC	ANIMAL FOOD	44.49	384
09-41-408-43006	OWL NAIL/BEAK TRIM	UNIVERSITY OF ILLINOIS	OWL NAIL/BEAK TRIM	56.95	384
09-41-408-43006	OWL MEDS	UNIVERSITY OF ILLINOIS	OWL MEDS	7.25	384
09-41-408-43006	TURTLE FOOD	WALMART	TURTLE FOOD	8.84	384
09-41-408-43006	ANIMAL FOOD	WALMART	ANIMAL FOOD	8.30	384
Total For Dept 41-408 EXHIBITS - EXHIBIT ANIMALS & WILDLIFE				302.85	
Dept 42-410 PUBLIC PROG - PRESCHOOL PROGRAMS					
09-42-410-43006	DUCK CALL	CINCINNATI NATURE CENTER	DUCK CALL	8.06	384
Total For Dept 42-410 PUBLIC PROG - PRESCHOOL PROGRAMS				8.06	
Dept 42-416 PUBLIC PROG - ADULT PROGRAMS					
09-42-416-43006	FOREST BATHING BOOKS	AMAZON.COM	FOREST BATHING BOOKS	21.93	384
09-42-416-45005	BACKYARD COMPOSTING PROG 7550 5/	URBANA PUBLIC WORKS, CITY	BACKYARD COMPOSTING	96.00	13893
Total For Dept 42-416 PUBLIC PROG - ADULT PROGRAMS				117.93	
Dept 42-420 PUBLIC PROG - TRAVELING NATURALIST					
09-42-420-49004	REIMB TN MILEAGE	WEBB, OLIVIA	REIMB MILEAGE	90.31	13920
09-42-420-49004	DOUGLAS CO MUSEUM PROG GAS	MARATHON PETRO	DOUGLAS CO MUSEUM PROG GAS	10.52	384
Total For Dept 42-420 PUBLIC PROG - TRAVELING NATURALIST				100.83	
Dept 44-432 ENV EDU PROG - NATURALIST IN CLASSRM					
09-44-432-43006	REIMB OWL PELLET KITS	DONOVAN, SAVANNAH	REIMB OWL PELLET KITS	45.00	13901
Total For Dept 44-432 ENV EDU PROG - NATURALIST IN CLASSRM				45.00	
Dept 45-444 SPEC EVENTS - ART SHOW					

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Fund 09 MUSEUM FUND					
Dept 45-444 SPEC EVENTS - ART SHOW					
09-45-444-43006	ART SHOW RECEIPT SUPPL	SAM'S CLUB	ART SHOW RECEIPT SUPPL	26.49	384
Total For Dept 45-444 SPEC EVENTS - ART SHOW				26.49	
Dept 45-446 SPEC EVENTS - TAKE A CHILD OUTSIDE WEEK					
09-45-446-43006	MOVIES	SWANK MOTION PICTURES INC	MOVIES	375.00	384
Total For Dept 45-446 SPEC EVENTS - TAKE A CHILD OUTSIDE WEEK				375.00	
Dept 45-447 SPEC EVENTS - BIOBLITZ					
09-45-447-43006	BIOBLITZ PLNG SUPPL	SAM'S CLUB	BIOBLITZ PLNG SUPPL	8.78	384
09-45-447-43006	BIOBLITZ PLNG/EVENT SUPPL	SAM'S CLUB	BIOBLITZ PLNG/EVENT SUPPL	26.49	384
09-45-447-45221	BIOBLITZ YARD SIGNS	FAST SIGNS	BIOBLITZ YARD SIGNS	118.92	13848
Total For Dept 45-447 SPEC EVENTS - BIOBLITZ				154.19	
Dept 45-448 SPEC EVENTS - 40TH ANNIVERSARY					
09-45-448-43006	VEGAN MARSHMALLOWS	COMMON GROUND FOOD CO-OP	VEGAN MARSHMALLOWS	4.99	384
09-45-448-43006	BIRDS/BINOC/BEV SUPPL	SAM'S CLUB	BIRDS/BINOC/BEV SUPPL	17.36	384
09-45-448-43006	CHOCOLATE/MARSHMALLOWS	SCHNUCKS	CHOCOLATE/MARSHMALLOWS	16.54	384
09-45-448-45221	STORIES @ SUNSET AD	FACEBOOK.COM	STORIES @ SUNSET AD	59.59	384
Total For Dept 45-448 SPEC EVENTS - 40TH ANNIVERSARY				98.48	
Dept 46-001 CAMP PROGRAMS - ADMIN					
09-46-001-43006	DAY CAMP WATER JUL	ECOWATER SYSTEMS	DAY CAMP WATER JUL	44.10	13845
09-46-001-45119	CAMP ADMISS	URBANA PARK DISTRICT	CAMP ADMISS	48.00	384
Total For Dept 46-001 CAMP PROGRAMS - ADMIN				92.10	
Dept 46-460 CAMP PROGRAMS - CAMP FRESH					
09-46-460-49001	COMPUTER LAB FEE 7/17	URBANA SCHOOL DISTRICT #11	COMPUTER LAB FEE 7/17	50.00	13872
Total For Dept 46-460 CAMP PROGRAMS - CAMP FRESH				50.00	
Dept 46-462 CAMP PROGRAMS - SPECIALTY CAMPS					
09-46-462-43006	FACEPAINT	DALLAS & COMPANY	FACEPAINT	11.96	384
09-46-462-43006	CHOCOLATE	SCHNUCKS	CHOCOLATE	3.99	384
09-46-462-43006	SUNSCREEN	WALMART	SUNSCREEN	14.94	384
09-46-462-45119	CAMP ADMISS	URBANA PARK DISTRICT	CAMP ADMISS	84.00	384
Total For Dept 46-462 CAMP PROGRAMS - SPECIALTY CAMPS				114.89	
Total For Fund 09 MUSEUM FUND				9,893.19	
Fund 16 URBANA INDOOR AQUATICS CENTER FUND					
Dept 68-500 URBANA INDOOR AQ CNTR - MANAGEMENT					
16-68-500-43001	CALENDAR	TARGET	CALENDAR	5.00	384
16-68-500-43001	OFC SUPPL	WALMART	OFC SUPPL	17.09	384
16-68-500-43001	OFC SUPPL	WALMART	OFC SUPPL	33.98	384
16-68-500-43001	OFC SUPPL	WALMART	OFC SUPPL	37.69	384
16-68-500-43443	UIAC UNIFORM	SUNBURST SPORTSWEAR	UNIFORMS	676.70	13888
16-68-500-43662	OXYGEN	DEPKE WELDING SUPPLIES INC	CYLINDER/OXYGEN	36.00	13933
16-68-500-47001	PREMIUM OCT	HEALTH ALLIANCE MEDICAL PI	PREMIUMS	974.23	383
16-68-500-47001	BASIC LIFE OCT	PROTEC INSURANCE COMPANY	PREMIUMS	12.95	406
16-68-500-47002	EAP PREMIUM MAY-JUL	CARLE PHYSICIAN GROUP	EAP PREMIUMS	12.61	13896
16-68-500-48001	UIAC PHONE SEP	CONSOLIDATED COMMUNICATION	TELEPHONE	75.83	370
16-68-500-48001	UIAC FAX OCT	CALL ONE	FAX	60.15	376
16-68-500-48002	UIAC ELE *5855 AUG	CONSTELLATION NEW ENERGY I	ELECTRIC	5,722.68	403
16-68-500-48003	UIAC WTR *8831 AUG	ILLINOIS AMERICAN WATER CO	WATER	757.69	378

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Fund 16 URBANA INDOOR AQUATICS CENTER FUND					
Dept 68-500 URBANA INDOOR AQ CNTR - MANAGEMENT					
16-68-500-48004	UIAC SANIT *2999 JUL	URBANA-CHAMPAIGN SANITARY	SANIT	159.40	374
16-68-500-48005	UIAC GAS DL *1003 AUG	AMEREN IP	NATURAL GAS	561.19	375
16-68-500-48005	UIAC NAT GAS *1003 AUG	CONSTELLATION NEW ENERGY	NATURAL GAS	680.72	382
16-68-500-48010	UIAC INTRNT SEP	I3 BROADBAND	INTERNET	104.98	371
16-68-500-49007	MMBRSHR RENEW-JDS/LAR	SAM'S CLUB	MMBRSHR RENEW	53.06	13867
Total For Dept 68-500 URBANA INDOOR AQ CNTR - MANAGEMEN				9,981.95	
Dept 68-505 URBANA INDOOR AQ CNTR - MAINTENANCE					
16-68-505-43007	POOLPAK AIR FILTERS	FILTER SERVICES INC	POOLPAK AIR FILTERS	431.42	384
16-68-505-43111	CLR CLNR	BLAIN'S FARM & FLEET	CLR CLNR	19.99	384
16-68-505-43448	SHELVING UNIT	BLAIN'S FARM & FLEET	SHELVING UNIT	119.99	384
16-68-505-45335	UIAC HVAC REP'R	ALPHA CONTOLS & SERVICES I	UIAC HVAC REP'R	852.50	13837
16-68-505-45448	ANNUAL FIRE EXTING INSPECT	ILLINI FIRE EQUIPMENT CO I	ANNUAL FIRE EXTING INSPECT	90.25	13911
16-68-505-45999	UIAC PULL STATION REP'R	JOHNSON CONTROLS FIRE PRO	UIAC PULL STATION REP'R	232.63	13912
Total For Dept 68-505 URBANA INDOOR AQ CNTR - MAINTENAN				1,746.78	
Total For Fund 16 URBANA INDOOR AQUATICS CENTER FUND				11,728.73	
Fund 20 ILLINOIS MUNICIPAL RETIREMENT FUND					
Dept 01-001 ADMINISTRATION - ADMIN					
20-01-001-47075	CONTRIBUTIONS AUG	ILLINOIS MUNICIPAL RETIREM	AUG CONTRIBUTIONS	45,760.75	367
20-01-001-47075	CONTRIBUTIONS SEP	ILLINOIS MUNICIPAL RETIREM	SEP CONTRIBUTIONS	30,074.79	400
Total For Dept 01-001 ADMINISTRATION - ADMIN				75,835.54	
Total For Fund 20 ILLINOIS MUNICIPAL RETIREMENT FUND				75,835.54	
Fund 21 AUDIT FUND					
Dept 01-001 ADMINISTRATION - ADMIN					
21-01-001-45001	FY19 AUDIT PROGRESS 7/31	MARTIN HOOD LLC	FY19 AUDIT PROGRESS 7/31	16,300.00	13859
21-01-001-45001	FY19 AUDIT PROGRESS 8/31	MARTIN HOOD LLC	FY19 AUDIT PROGRESS 8/31	2,800.00	13915
Total For Dept 01-001 ADMINISTRATION - ADMIN				19,100.00	
Total For Fund 21 AUDIT FUND				19,100.00	
Fund 22 LIABILITY INSURANCE FUND					
Dept 00-910 BALANCE SHEET ACCOUNTS - ASSETS					
22-00-910-10040	SALES TAX REF'D-DHZ	SAFELITE AUTO GLASS	SALES TAX REF'D-DHZ	(27.90)	384
Total For Dept 00-910 BALANCE SHEET ACCOUNTS - ASSETS				(27.90)	
Dept 01-001 ADMINISTRATION - ADMIN					
22-01-001-45118	FIRE SYSTEM BATTERY REPLACE	F E MORAN INC	FIRE SYSTEM BATTERY REPLACE	163.00	13906
22-01-001-45118	LEAL GAZEBO ENCLOSURE #2	WORKING METAL	LEAL GAZEBO ENCLOSURE #2	8,000.00	13922
22-01-001-47020	WORKER'S COMP OCT	ILLINOIS PUBLIC RISK FUND	WORKER'S COM OCT	8,182.00	373
22-01-001-47026	REP'R BODY M-11	GALLO-MILLER PAINT & COLL	REP'R BODY M-11	2,021.20	13907
22-01-001-47026	M-4 REAR WINDSHIELD REF'D	SAFELITE AUTO GLASS	M-4 REAR WINDSHIELD REF'D	(379.98)	384
22-01-001-47035	ANNUAL FIRE EXTING INSPECT	ILLINI FIRE EQUIPMENT CO I	ANNUAL FIRE EXTING INSPECT	283.25	13911
22-01-001-47040	M COHOON 7/16/19	IPARKS CLAIMS	M COHOON 7/16/19	1,494.09	13854
Total For Dept 01-001 ADMINISTRATION - ADMIN				19,763.56	
Total For Fund 22 LIABILITY INSURANCE FUND				19,735.66	
Fund 30 C/U SPECIAL RECREATION PROGRAM					
Dept 01-001 ADMINISTRATION - ADMIN					
30-01-001-45660	SR TAX RECV SEP 2019	CHAMPAIGN PARK DISTRICT	SR TAX RECV SEP 2019	16,281.68	13898

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Fund 30 C/U SPECIAL RECREATION PROGRAM					
Dept 01-001 ADMINISTRATION - ADMIN					
30-01-001-45661	SR TAX RECV SEP 2019	CHAMPAIGN PARK DISTRICT	SR TAX RECV SEP 2019	3,279.44	13898
30-01-001-45662	SR TAX RECV SEP 2019	CHAMPAIGN PARK DISTRICT	SR TAX RECV SEP 2019	15,215.19	13898
Total For Dept 01-001 ADMINISTRATION - ADMIN				34,776.31	
Total For Fund 30 C/U SPECIAL RECREATION PROGRAM				34,776.31	
Fund 32 POLICE FUND					
Dept 01-001 ADMINISTRATION - ADMIN					
32-01-001-45993	POLICE SERVICES	URBANA, CITY OF	POLICE SERVICES	4,745.00	13924
Total For Dept 01-001 ADMINISTRATION - ADMIN				4,745.00	
Total For Fund 32 POLICE FUND				4,745.00	
Fund 51 MEADOWBROOK PARK FUND					
Dept 01-001 ADMINISTRATION - ADMIN					
51-01-001-45005	MBK ENTRY GARDENS DESIGN #2	RATIO ARCHITECTS, INC	MBK ENTRY GARDENS DESIGN #2	4,175.52	13866
Total For Dept 01-001 ADMINISTRATION - ADMIN				4,175.52	
Total For Fund 51 MEADOWBROOK PARK FUND				4,175.52	
Fund 80 CAPITAL IMPROVEMENT FUND					
Dept 17-800 2017 CAP IMP BUDGET - FROM BONDS					
80-17-800-54066	MBK CONCRETE	BLAGER CONCRETE COMPANY	MBK CONCRETE	499.38	13840
80-17-800-54066	AMBC CONCRETE	BLAGER CONCRETE COMPANY	AMBC CONCRETE	528.75	13840
80-17-800-54066	FASTENERS	CU HARDWARE CO	FASTENERS	10.80	384
80-17-800-54066	ANCHORS	FASTENAL COMPANY	ANCHORS	74.99	384
80-17-800-54066	DRILL BIT	ILLINI CONTRACTORS SUPPLY	DRILL BIT	46.16	384
Total For Dept 17-800 2017 CAP IMP BUDGET - FROM BONDS				1,160.08	
Dept 18-800 2018 CAP IMP BDGT - FROM BONDS					
80-18-800-54050	BLAIR SURVEY	ENGINEERING RESOURCE ASSO	BLAIR SURVEY	2,800.00	13877
Total For Dept 18-800 2018 CAP IMP BDGT - FROM BONDS				2,800.00	
Dept 18-850 2018 CAP IMP BDGT - SPEC.PROJ CRYSTAL LK					
80-18-850-54053	CLPK WATER TESTING 2019 #1	NORTHERN LAKE SERVICE INC	CLPK WATER TESTING	140.00	13863
Total For Dept 18-850 2018 CAP IMP BDGT - SPEC.PROJ CR				140.00	
Dept 19-800 2019 CAP IMP BDGT- FROM BONDS					
80-19-800-54068	MBK HSE WINDOW	ARROW MIRROR & GLASS	MBK HSE WINDOW	733.08	13874
80-19-800-54068	MBK HSE CHIMNEY	GRIZZLY'S CHIMNEY SERVICE	MBK HSE CHIMNEY	340.00	13879
80-19-800-54068	RE-KEY MBK HSE LOCKS	DAVE & HARRY LOCKSMITHS INC	OPEN M-5/RE-KEY MBK HSE LOCKS	247.00	13899
80-19-800-54068	MBK HSE FAUCET REP'R	C-U PLUMBING	MBK HSE FAUCET REP'R	80.00	13931
80-19-800-54068	MBK HSE BATH SINK MIRROR	LOWES	MBK HSE BATH SINK MIRROR	31.98	384
80-19-800-54068	MBK HSE WATER TESTING	PDC LABORATORIES INC	MBK HSE WATER TESTING	115.00	384
Total For Dept 19-800 2019 CAP IMP BDGT- FROM BONDS				1,547.06	
Total For Fund 80 CAPITAL IMPROVEMENT FUND				5,647.14	
Fund 81 LAND ACQUISITION FUND					
Dept 01-001 ADMINISTRATION - ADMIN					
81-01-001-54050	907 & 909 E MAIN ST PURCHASE	CHAMPAIGN COUNTY RECORDERS	907 & 909 E MAIN ST PURCHASE	61.00	13832
81-01-001-54050	907 & 909 E MAIN ST PURCHASE	CHICAGO TITLE INSURANCE CO	907 & 909 E MAIN ST PURCHASE	786.20	13833
81-01-001-54050	907 & 909 E MAIN ST PURCHASE	HUNG B TRAN & NHUNG LE	907 & 909 E MAIN ST PURCHASE	84,895.31	13834
81-01-001-54050	907 & 909 E MAIN ST PURCHASE	MEYER CAPEL, A PROFESSIONAL	907 & 909 E MAIN ST PURCHASE	2,696.39	13835

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Fund 81 LAND ACQUISITION FUND					
Dept 01-001 ADMINISTRATION - ADMIN					
81-01-001-54050	907 & 909 E MAIN ST PURCHASE	URBANA-CHAMPAIGN SANITARY	907 & 909 E MAIN ST PURCHASE	176.47	13836
81-01-001-54050	907 & 909 E MAIN ST PURCHASE	MARINE BANK	907 & 909 E MAIN ST PURCHASE	28,809.70	368
81-01-001-54050	907 & 909 E MAIN ST PURCHASE	MARINE BANK	907 & 909 E MAIN ST PURCHASE	30,632.70	369
Total For Dept 01-001 ADMINISTRATION - ADMIN				148,057.77	
Total For Fund 81 LAND ACQUISITION FUND				148,057.77	
Fund 83 PERKINS ROAD PARK SITE FUND					
Dept 01-001 ADMINISTRATION - ADMIN					
83-01-001-45005	PERKINS PHASE III CONSTRUCTION #	DIG IT OF CHAMPAIGN, INC	PERKINS PHASE III CONSTRUCTION #2	125,000.00	13844
Total For Dept 01-001 ADMINISTRATION - ADMIN				125,000.00	
Total For Fund 83 PERKINS ROAD PARK SITE FUND				125,000.00	

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Fund Totals:

Fund 01 GENERAL FUND	59,574.12
Fund 05 RECREATION FUND	59,476.47
Fund 09 MUSEUM FUND	9,893.19
Fund 16 URBANA INDOOR A	11,728.73
Fund 20 ILLINOIS MUNICI	75,835.54
Fund 21 AUDIT FUND	19,100.00
Fund 22 LIABILITY INSUR	19,735.66
Fund 30 C/U SPECIAL RECI	34,776.31
Fund 32 POLICE FUND	4,745.00
Fund 51 MEADOWBROOK PARI	4,175.52
Fund 80 CAPITAL IMPROVE	5,647.14
Fund 81 LAND ACQUISITIO	148,057.77
Fund 83 PERKINS ROAD PAI	125,000.00

Total For All Funds:	577,745.45
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A & R MECHANICAL CONTRACTORS INC					716.98
GENERAL FUND	P & O - KERR	HVAC MAINTENANCE	REP'R AIR HANDLER UNIT	716.98	
ALPHA CONTOLS & SERVICES LLC					852.50
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MAINTEN	HVAC MAINTENANCE	UIAC HVAC REP'R	852.50	
AMAZON.COM					18.96
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	OFFICE SUPPLIES	PRC OFC SUPPL	18.96	
AMAZON.COM					29.89
RECREATION FUND	LAKE HOUSE - MANAGEMENT	SUPPLIES	LKHS KITCHEN SUPPL	29.89	
AMAZON.COM					0.69
RECREATION FUND	BALANCE SHEET ACCOUNTS - ASSETS	SALES TAX RECEIVABLE	SALES TAX-JLS	0.69	
AMAZON.COM					31.26
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	OFFICE SUPPLIES	LAMINATING POUCHES	31.26	
AMAZON.COM					3.99
RECREATION FUND	COMM PROG - PRESCHOOL ARTS CAM	SUPPLIES	MOVIE	3.99	
AMAZON.COM					15.88
RECREATION FUND	AQUATICS PROGRAMS - SPECIAL PRO	SUPPLIES	COOLERS	15.88	
AMAZON.COM					(2.59)
RECREATION FUND	BALANCE SHEET ACCOUNTS - ASSETS	SALES TAX RECEIVABLE	SALES TAX REF'D-LAR	(2.59)	
AMAZON.COM					33.80
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	FIRST AID	BANDAIDS	33.80	
AMAZON.COM					2.96
RECREATION FUND	BALANCE SHEET ACCOUNTS - ASSETS	SALES TAX RECEIVABLE	SALES TAX-LAR	2.96	
AMAZON.COM					21.00
GENERAL FUND	P & O - SHOP & GARAGE	SAFETY SUPPLIES	BIOHAZARD CLEANUP KITS	21.00	
AMAZON.COM					8.75
GENERAL FUND	P & O - SHOP & GARAGE	SAFETY SUPPLIES	FIRST AID MASKS	8.75	
AMAZON.COM					27.08
MUSEUM FUND	EXHIBITS - EXHIBIT ANIMALS & WIL	SUPPLIES	EXHIBIT CLNG MASK	27.08	
AMAZON.COM					73.15
MUSEUM FUND	EXHIBITS - INTERPRETATION	SUPPLIES	BUG EXHIBITS	73.15	
AMAZON.COM					28.65
MUSEUM FUND	NATURE CENTER - MANAGEMENT	OFFICE SUPPLIES	4" BINDER	28.65	
AMAZON.COM					34.11
MUSEUM FUND	NATURE CENTER - MANAGEMENT	OFFICE SUPPLIES	KEYBOARD WRIST RESTS	34.11	
AMAZON.COM					26.67
MUSEUM FUND	EXHIBITS - INTERPRETATION	SUPPLIES	EXHIBIT HRDWR	26.67	
AMAZON.COM					17.98
RECREATION FUND	COMM PROG - SCIENCE CAMP	SUPPLIES	SUPPL	17.98	
AMAZON.COM					149.76
RECREATION FUND	COMM PROG - SCIENCE CAMP	SUPPLIES	SUPPL	149.76	

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AMAZON.COM				153.12
RECREATION FUND	COMM PROG - PRESCHOOL SCIENCE (SUPPLIES	SUPPL	153.12
AMAZON.COM				69.80
RECREATION FUND	COMM PROG - SCIENCE CAMP	SUPPLIES	SUN/SHRINK PAPER	69.80
AMAZON.COM				40.35
RECREATION FUND	COMM PROG - SPLASH PROGRAM	SUPPLIES	SUPPL	40.35
AMAZON.COM				17.98
MUSEUM FUND	NATURE CENTER - MANAGEMENT	OFFICE SUPPLIES	PENS	17.98
AMAZON.COM				21.93
MUSEUM FUND	PUBLIC PROG - ADULT PROGRAMS	SUPPLIES	FOREST BATHING BOOKS	21.93
ARENDS HOGAN WALKER AHW LLC				47.70
GENERAL FUND	P & O - SHOP & GARAGE	PARTS-MOWING EQUIPMENT	GEAR BOX	47.70
ARENDS HOGAN WALKER AHW LLC				23.36
GENERAL FUND	P & O - SHOP & GARAGE	PARTS-MOWING EQUIPMENT	SEAL	23.36
ARENDS HOGAN WALKER AHW LLC				27.82
GENERAL FUND	P & O - SHOP & GARAGE	PARTS-MOWING EQUIPMENT	MOWER DECK PARTS	27.82
ARENDS HOGAN WALKER AHW LLC				258.83
GENERAL FUND	P & O - SHOP & GARAGE	PARTS-MOWING EQUIPMENT	MOWER PARTS	258.83
ARMSTRONG LUMBER COMPANY				38.20
GENERAL FUND	P & O - CRYSTAL LAKE	LUMBER & HARDWARE	LUMBER	38.20
ARMSTRONG LUMBER COMPANY				68.97
GENERAL FUND	P & O - MEADOWBROOK	LUMBER & HARDWARE	LUMBER	68.97
ARROW MIRROR & GLASS				733.08
CAPITAL IMPROVEMENT	2019 CAP IMP BDGT- FROM BONDS	MBK HOUSE REPAIRS	MBK HSE WINDOW	733.08
ARROWHEAD LANES				203.00
RECREATION FUND	ATHLETICS PROG - SPORTS CAMP	CONTRACTUAL SERVICES	FIELD TRIP ADMISS	203.00
AT&T MOBILITY				27.53
GENERAL FUND	P & O - P & O OFFICE	INTERNET/WIFI/SATELITE	ARBOR IPAD OCT	27.53
AT&T				28.02
RECREATION FUND	COMM PROG - SCHOOL'S OUT DAYS	SUPPLIES	HOTSPOT	28.02
AT&T				51.28
GENERAL FUND	P & O - CARLE	INTERNET/WIFI/SATELITE	CARL WIFI OCT	51.28
BSN SPORTS SUPPLY GROUP				200.50
RECREATION FUND	ATHLETICS PROG - BROOKENS GYM	SUPPLIES	ICE PACKS	200.50
BATTERY GUY				38.46
MUSEUM FUND	NATURE CENTER - MAINTENANCE	ELECTRICAL SUPPLIES	EMERGENCY LIGHT BATTERIES	38.46
BECK, NICOLE S				1,000.00
GENERAL FUND	SCULPTURE GARDEN - ADMIN	HONORARIA	"KING OF PRAIRIE TOWN"	1,000.00
BENEFIT PLANNING CONSULTANTS INC				90.00
GENERAL FUND	ADMINISTRATION - ADMIN	BENEFITS ADMINISTRATION FEES	ADMIN FEES OCT	90.00

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BIGG SUCCESS					65.00
RECREATION FUND	MARKETING - PUBLIC INFO/MARKETII	ADVERTISING/PRINTING	ON HOLD MESSAGE SEP	65.00	
BLAGER CONCRETE COMPANY					499.38
CAPITAL IMPROVEMENT	2017 CAP IMP BUDGET - FROM BOND	CONSTRUCTION CREW PROJECTS	MBK CONCRETE	499.38	
BLAGER CONCRETE COMPANY					528.75
CAPITAL IMPROVEMENT	2017 CAP IMP BUDGET - FROM BOND	CONSTRUCTION CREW PROJECTS	AMBC CONCRETE	528.75	
CDC PAPER & JANITOR SUPPLY CO					38.67
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MAIN	JANITORIAL SUPPLIES	CANLINERS	38.67	
CDC PAPER & JANITOR SUPPLY CO					151.80
MUSEUM FUND	NATURE CENTER - MAINTENANCE	JANITORIAL SUPPLIES	TOILET TISSUE	151.80	
CDC PAPER & JANITOR SUPPLY CO					50.56
GENERAL FUND	P & O - KERR	JANITORIAL SUPPLIES	TOILET TISSUE	50.56	
CDC PAPER & JANITOR SUPPLY CO					253.02
GENERAL FUND	P & O - KERR	JANITORIAL SUPPLIES	CUSTODIAL SUPPL	253.02	
CDC PAPER & JANITOR SUPPLY CO					155.70
RECREATION FUND	LAKE HOUSE - MAINTENANCE	JANITORIAL SUPPLIES	CUSTODIAL SUPPL	155.70	
CDC PAPER & JANITOR SUPPLY CO					376.35
RECREATION FUND	RECREATION OFFICE - MAINTENANCE	JANITORIAL SUPPLIES	CUSTODIAL SUPPL	376.35	
CDC PAPER & JANITOR SUPPLY CO					220.85
MUSEUM FUND	NATURE CENTER - MAINTENANCE	JANITORIAL SUPPLIES	CUSTODIAL SUPPL	220.85	
CALL ONE					301.45
GENERAL FUND	ADMINISTRATION - ADMIN	TELEPHONE	ADMN FAX OCT	60.45	
MUSEUM FUND	NATURE CENTER - MANAGEMENT	TELEPHONE	APNC FAX OCT	60.15	
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	TELEPHONE	PRC FAX OCT	60.55	
RECREATION FUND	ATHLETICS PROG - BROOKENS GYM	TELEPHONE	BRKN FAX OCT	60.15	
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	TELEPHONE	UIAC FAX OCT	60.15	
CARLE PHYSICIAN GROUP					392.00
GENERAL FUND	P & O - ADMIN	EAP FEES	EAP PREMIUM MAY-JUL	169.39	
GENERAL FUND	ADMINISTRATION - ADMIN	EAP FEES	EAP PREMIUM MAY-JUL	48.00	
GENERAL FUND	ADMINISTRATION - DEVELOPMENT	EAP FEES	EAP PREMIUM MAY-JUL	8.00	
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	EAP FEES	EAP PREMIUM MAY-JUL	106.00	
RECREATION FUND	MARKETING - ADMIN	EAP FEES	EAP PREMIUM MAY-JUL	16.00	
MUSEUM FUND	NATURE CENTER - MANAGEMENT	EAP FEES	EAP PREMIUM MAY-JUL	32.00	
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	EAP FEES	EAP PREMIUM MAY-JUL	12.61	
CASEYS GENERAL STORE					19.62
MUSEUM FUND	NATURE CENTER - MANAGEMENT	TRAVEL & TRAINING	ANCA CONF GAS	19.62	
URBANA TRANSFER STATION					290.33
GENERAL FUND	P & O - SHOP & GARAGE	WASTE & RECYCLING	EMPTY M-6	290.33	
URBANA TRANSFER STATION					290.33

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GENERAL FUND	P & O - SHOP & GARAGE	WASTE & RECYCLING	EMPTY M-6	290.33
DOLLAR GENERAL				6.45
RECREATION FUND	AQUATICS PROGRAMS - SPECIAL PRO	SUPPLIES	TEENY TINY SUPPL	6.45
CHAMBANAMOMS				5,425.00
RECREATION FUND	MARKETING - PUBLIC INFO/MARKETII	ADVERTISING/PRINTING	ANNUAL ADS	5,425.00
CHAMPAIGN COUNTY RECORDERS OFFICE				61.00
LAND ACQUISITION FUI	ADMINISTRATION - ADMIN	CONTINGENCY	907 & 909 E MAIN ST PURCHASE	61.00
CHAMPAIGN PARK DISTRICT				34,776.31
C/U SPECIAL RECREATI	ADMINISTRATION - ADMIN	TRANS TO CPD,SR JOINT PROGRAMS	SR TAX RECV SEP 2019	16,281.68
C/U SPECIAL RECREATI	ADMINISTRATION - ADMIN	TRANS CPD,SR JT PROG EMP BENEFITS	SR TAX RECV SEP 2019	3,279.44
C/U SPECIAL RECREATI	ADMINISTRATION - ADMIN	TRANS CPD,SR URBANA ADA ACCT	SR TAX RECV SEP 2019	15,215.19
CONSOLIDATED COMMUNICATIONS				631.98
MUSEUM FUND	NATURE CENTER - MANAGEMENT	TELEPHONE	APNC PHONE SEP	56.88
RECREATION FUND	ATHLETICS PROG - BROOKENS GYM	TELEPHONE	BRKN PHONE SEP	37.92
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	TELEPHONE	CLPL PHONE SEP	18.96
GENERAL FUND	ADMINISTRATION - ADMIN	TELEPHONE	ADMN PHONE SEP	120.08
GENERAL FUND	P & O - P & O OFFICE	TELEPHONE	KERR PHONE SEP	221.19
RECREATION FUND	LAKE HOUSE - MANAGEMENT	TELEPHONE	LKHS PHONE SEP	6.32
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	TELEPHONE	PRC PHONE SEP	94.80
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	TELEPHONE	UIAC PHONE SEP	75.83
CHEMICAL MAINTENANCE, INC				343.50
MUSEUM FUND	NATURE CENTER - MAINTENANCE	JANITORIAL SUPPLIES	CLNG SUPPL	343.50
CHICAGO TITLE INSURANCE CO.				786.20
LAND ACQUISITION FUI	ADMINISTRATION - ADMIN	CONTINGENCY	907 & 909 E MAIN ST PURCHASE	786.20
CHRIS' LAWN SERVICE & WATER GARDENS				80.00
MUSEUM FUND	NATURE CENTER - MAINTENANCE	MISCELLANEOUS CONTRACTUAL	WATER FEATURE PUMP REP'R	80.00
MARATHON PETRO				10.52
MUSEUM FUND	PUBLIC PROG - TRAVELING NATURAL	MILEAGE REIMBURSEMENT	DOUGLAS CO MUSEUM PROG GAS	10.52
ECOWATER SYSTEMS				44.10
MUSEUM FUND	CAMP PROGRAMS - ADMIN	SUPPLIES	DAY CAMP WATER JUL	44.10
MIDWEST FIBER RECYCLING				218.00
GENERAL FUND	P & O - SHOP & GARAGE	WASTE & RECYCLING	RECYCLING SEP	218.00
COMMON GROUND FOOD CO-OP				4.99
MUSEUM FUND	SPEC EVENTS - 40TH ANNIVERSARY	SUPPLIES	VEGAN MARSHMALLOWS	4.99
CONNOR CO				12.81
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MAIN	PLUMBING	COPPER FITTINGS	12.81
CORDOBA, DERICK				180.00
RECREATION FUND	SPEC EVENTS - MEADOWBROOK JAZZ	CONTRACTUAL SERVICES	JAZZ WALK PERFORM 9/13	180.00
COUNTRY ARBORS NURSERY, INC.				222.90

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GENERAL FUND	P & O - CARLE	PLANT MATERIALS, PEAT MOSS	PERENNIALS	222.90
DALLAS & COMPANY				11.96
MUSEUM FUND	CAMP PROGRAMS - SPECIALTY CAMPS	SUPPLIES	FACEPAINT	11.96
DELTA DENTAL OF ILLINOIS-RISK				1,142.67
GENERAL FUND	BALANCE SHEET ACCOUNTS - LIABILITY	HEALTH & DENTAL WITHHOLDING PAYABLE	DENTAL OCT	1,020.67
GENERAL FUND	BALANCE SHEET ACCOUNTS - LIABILITY	HEALTH & DENTAL WITHHOLDING PAYABLE	VISION OCT	122.00
DEPKE WELDING SUPPLIES INC				54.00
GENERAL FUND	P & O - SHOP & GARAGE	WELDING	CYLINDER RENTAL	18.00
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	FIRST AID	OXYGEN	36.00
DIG IT OF CHAMPAIGN, INC				125,000.00
PERKINS ROAD PARK SI	ADMINISTRATION - ADMIN	CONTRACTUAL SERVICES	PERKINS PHASE III CONSTRUCTION #1	125,000.00
DEX.YP / DEX MEDIA				77.00
RECREATION FUND	MARKETING - PUBLIC INFO/MARKETING	ADVERTISING/PRINTING	YELLOW PAGES SEP	77.00
DEX.YP / DEX MEDIA				22.50
RECREATION FUND	MARKETING - PUBLIC INFO/MARKETING	ADVERTISING/PRINTING	YELLOW PAGES AUG	22.50
DONOVAN, SAVANNAH				45.00
MUSEUM FUND	ENV EDU PROG - NATURALIST IN CLAS	SUPPLIES	REIMB OWL PELLET KITS	45.00
DUCE CONSTRUCTION CO				2,275.00
GENERAL FUND	SCULPTURE GARDEN - ADMIN	CONTRACTUAL SERVICES	MBK SCULPT PAD	2,275.00
DOZIER, WYATT				225.00
RECREATION FUND	SPEC EVENTS - MEADOWBROOK JAZZ	CONTRACTUAL SERVICES	JAZZ WALK PERFORM 9/13	225.00
DUDEK, KARA				92.00
GENERAL FUND	P & O - ADMIN	TRAVEL & TRAINING	APA IL CONF PER DIEM	92.00
DUST AND SON OF CHAMPAIGN CTY				3.45
GENERAL FUND	P & O - SHOP & GARAGE	PARTS-MOWING EQUIPMENT	GEAR BOX KEY	3.45
DUST AND SON OF CHAMPAIGN CTY				(7.95)
GENERAL FUND	P & O - SHOP & GARAGE	PARTS-SMALL ENGINES	TRIMMER PARTS REF'D	(7.95)
DUST AND SON OF CHAMPAIGN CTY				77.98
GENERAL FUND	P & O - SHOP & GARAGE	ARBOR SUPPLIES	CHAINSAW CHAINS	77.98
DUST AND SON OF CHAMPAIGN CTY				25.35
GENERAL FUND	P & O - SHOP & GARAGE	OIL, LUBRICANTS, ANTIFREEZE	LUBE	25.35
DUST AND SON OF CHAMPAIGN CTY				44.32
GENERAL FUND	P & O - SHOP & GARAGE	OIL, LUBRICANTS, ANTIFREEZE	LUBE/OIL	44.32
DUST AND SON OF CHAMPAIGN CTY				53.97
GENERAL FUND	P & O - SHOP & GARAGE	PARTS-SMALL ENGINES	TRIMMER HEADS/STRING	53.97
DUST AND SON OF CHAMPAIGN CTY				55.98
GENERAL FUND	P & O - SHOP & GARAGE	PARTS-SMALL ENGINES	TRIMMER HEADS	55.98
DUST AND SON OF CHAMPAIGN CTY				33.45
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	GALVANIZED FUNNEL	33.45

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DYNAMIC MEDIA					24.95
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	INTERNET/WIFI/SATELITE	SAT RADIO	24.95	
ELENA OUTDOOR SERVICES					1,560.00
GENERAL FUND	P & O - CRYSTAL LAKE	MISCELLANEOUS CONTRACTUAL	GOOSE MNGMT JUN/JUL	1,560.00	
ELENA OUTDOOR SERVICES					1,820.00
GENERAL FUND	P & O - CRYSTAL LAKE	MISCELLANEOUS CONTRACTUAL	GOOSE MNGMNT AUG	1,820.00	
ENGINEERING RESOURCE ASSOCIATES					2,800.00
CAPITAL IMPROVEMENT	2018 CAP IMP BDGT - FROM BONDS	CONTINGENCY	BLAIR SURVEY	2,800.00	
ESS CLEAN INC					4,472.00
RECREATION FUND	RECREATION OFFICE - MAINTENANCE	JANITORIAL	PRC JANIT AUG	1,825.00	
RECREATION FUND	ATHLETICS PROG - BROOKENS GYM	JANITORIAL	BRKN JANIT AUG	1,042.00	
MUSEUM FUND	NATURE CENTER - MAINTENANCE	JANITORIAL	APNC JANIT AUG	1,605.00	
ESS CLEAN INC					4,472.00
RECREATION FUND	RECREATION OFFICE - MAINTENANCE	JANITORIAL	PRC JANIT JUL	1,825.00	
RECREATION FUND	ATHLETICS PROG - BROOKENS GYM	JANITORIAL	BRKN JANIT JUL	1,042.00	
MUSEUM FUND	NATURE CENTER - MAINTENANCE	JANITORIAL	APNC JANIT JUL	1,605.00	
EXPRESS PRESS					140.80
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	APPAREL	WIDE BRIM HATS	140.80	
EXPRESS PRESS					371.20
GENERAL FUND	P & O - ADMIN	UNIFORMS	WIDE BRIM HATS	371.20	
FACEBOOK.COM					59.59
MUSEUM FUND	SPEC EVENTS - 40TH ANNIVERSARY	ADVERTISING/PRINTING	STORIES @ SUNSET AD	59.59	
FACEBOOK.COM					24.58
GENERAL FUND	ADMINISTRATION - ADMIN	ADVERTISING/PRINTING	JOB POSTING AD ADMN	24.58	
FACEBOOK.COM					21.41
RECREATION FUND	LAKE HOUSE - MANAGEMENT	ADVERTISING/PRINTING	FRF/RENTAL ADS	21.41	
BLAIN'S FARM & FLEET					9.49
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	METAL SAW BLADES	9.49	
BLAIN'S FARM & FLEET					119.99
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MAINTEN	SMALL TOOLS & EQUIPMENT	SHELVING UNIT	119.99	
BLAIN'S FARM & FLEET					15.96
MUSEUM FUND	NATURE CENTER - MAINTENANCE	PEST CONTROL	MOUSE TRAP STATIONS	15.96	
BLAIN'S FARM & FLEET					2.96
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	SHEET METAL SCREWS	2.96	
BLAIN'S FARM & FLEET					24.89
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MAIN	MISCELLANEOUS SUPPLIES	TUBING/FITTINGS/SCREWS	24.89	
BLAIN'S FARM & FLEET					(25.81)
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MAIN	SUPPLIES	TUBING/FIT'NG/SCREWS REF'D	(25.81)	
BLAIN'S FARM & FLEET					(2.32)

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RECREATION FUND	BALANCE SHEET ACCOUNTS - ASSETS	SALES TAX RECEIVABLE	SALES TAX REF'D-JDS	(2.32)
BLAIN'S FARM & FLEET				129.99
GENERAL FUND	P & O - SHOP & GARAGE	SAFETY SUPPLIES	SAFETY BOOTS	129.99
BLAIN'S FARM & FLEET				16.98
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	BIT/HITCH LOCK	16.98
BLAIN'S FARM & FLEET				13.39
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	COPING SAW	13.39
BLAIN'S FARM & FLEET				58.15
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	CABLE TIES	58.15
BLAIN'S FARM & FLEET				(74.95)
GENERAL FUND	P & O - MEADOWBROOK	PAINT, STAIN & SUPPLIES	DECK SPRAYER REF'D	(74.95)
BLAIN'S FARM & FLEET				2.70
GENERAL FUND	BALANCE SHEET ACCOUNTS - ASSETS	SALES TAX RECEIVABLE	SALES TAX-JAS	2.70
BLAIN'S FARM & FLEET				11.43
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	CABLE TIES	11.43
BLAIN'S FARM & FLEET				51.45
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	M-8 SUPPL	51.45
BLAIN'S FARM & FLEET				33.75
GENERAL FUND	P & O - SHOP & GARAGE	PARTS-TRUCK, AUTO	M-10 BATTERY	33.75
BLAIN'S FARM & FLEET				15.98
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	HOSE PARTS	15.98
BLAIN'S FARM & FLEET				37.47
GENERAL FUND	P & O - CARLE	PLANT MATERIALS, PEAT MOSS	POTTING SOIL	37.47
BLAIN'S FARM & FLEET				47.94
GENERAL FUND	P & O - LEAL	PLANT MATERIALS, PEAT MOSS	POTTING SOIL	47.94
BLAIN'S FARM & FLEET				99.92
GENERAL FUND	P & O - KERR	PLANT MATERIALS, PEAT MOSS	POTTING SOIL	99.92
BLAIN'S FARM & FLEET				65.98
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	GARBAGE CANS	65.98
BLAIN'S FARM & FLEET				6.18
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	CABLE TIES	6.18
BLAIN'S FARM & FLEET				19.99
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MAINTEN	JANITORIAL SUPPLIES	CLR CLNR	19.99
BLAIN'S FARM & FLEET				17.99
GENERAL FUND	P & O - KERR	JANITORIAL SUPPLIES	FIBER CLNR	17.99
BLAIN'S FARM & FLEET				17.99
MUSEUM FUND	NATURE CENTER - MAINTENANCE	JANITORIAL SUPPLIES	FIBER CLNR	17.99
BLAIN'S FARM & FLEET				22.27
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	ROPE/FLAGGING	22.27
BLAIN'S FARM & FLEET				13.57

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GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	PAINT/DISINFECTING WIPES	13.57	
FAST SIGNS					20.00
RECREATION FUND	MARKETING - PUBLIC INFO/MARKETII	ADVERTISING/PRINTING	PRC SIGN VINYL LETTERING	20.00	
FAST SIGNS					108.00
RECREATION FUND	OUTREACH & WELLNESS - ADMIN	ADVERTISING/PRINTING	EVENT BANNER	108.00	
FAST SIGNS					118.92
MUSEUM FUND	SPEC EVENTS - BIOBLITZ	ADVERTISING/PRINTING	BIOBLITZ YARD SIGNS	118.92	
FAST SIGNS					75.00
GENERAL FUND	SCULPTURE GARDEN - ADMIN	SUPPLIES	SCULPTURE SIGNS	75.00	
FASTENAL COMPANY					74.99
CAPITAL IMPROVEMENT	2017 CAP IMP BUDGET - FROM BOND	CONSTRUCTION CREW PROJECTS	ANCHORS	74.99	
FIRST STUDENT CHARTER CENTER					675.00
RECREATION FUND	COMM PROG - SCIENCE CAMP	TRANSPORTATION/FIELD TRIPS	BUS RENTAL	675.00	
FLYNN, KATIE					180.00
RECREATION FUND	SPEC EVENTS - MEADOWBROOK JAZZ	CONTRACTUAL SERVICES	JAZZ WALK PERFORM 9/13	180.00	
GALLO-MILLER PAINT & COLLISION					2,021.20
LIABILITY INSURANCE F	ADMINISTRATION - ADMIN	UPD VEHICLE INS CLAIM	REP'R BODY M-11	2,021.20	
GEMPLER'S INC.					89.94
GENERAL FUND	P & O - SHOP & GARAGE	SAFETY SUPPLIES	WORK GLOVES	89.94	
GEMPLER'S INC.					74.57
GENERAL FUND	P & O - SHOP & GARAGE	SAFETY SUPPLIES	SAFETY GLASSES	74.57	
GFS MARKETPLACE					28.98
RECREATION FUND	SPEC EVENTS - NEIGHBORHOOD EVEI	SUPPLIES	POPCORN BAGS	28.98	
MEYER CAPEL, A PROFESSIONAL CORP.					2,696.39
LAND ACQUISITION FUI	ADMINISTRATION - ADMIN	CONTINGENCY	907 & 909 E MAIN ST PURCHASE	2,696.39	
MEYER CAPEL, A PROFESSIONAL CORP.					5,340.00
GENERAL FUND	ADMINISTRATION - ADMIN	ATTORNEY	LEGAL SERV JUL/AUG	5,340.00	
GINSBERG, MARK					90.00
RECREATION FUND	SPEC EVENTS - MEADOWBROOK JAZZ	CONTRACTUAL SERVICES	JAZZ WALK PERFORM 9/13	90.00	
HART, MICHAEL					200.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/22	200.00	
HARBOR FREIGHT TOOLS USA, INC					3.98
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	CABLE TIES	3.98	
HARBOR FREIGHT TOOLS USA, INC					36.72
GENERAL FUND	P & O - MEADOWBROOK	PAINT, STAIN & SUPPLIES	DUCT TAPE	36.72	
HEALTH ALLIANCE MEDICAL PLANS					28,670.00
GENERAL FUND	P & O - ADMIN	MEDICAL & LIFE INSURANCE	PREMIUM OCT	14,312.02	
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	MEDICAL & LIFE INSURANCE	PREMIUM OCT	7,403.75	
MUSEUM FUND	NATURE CENTER - MANAGEMENT	MEDICAL & LIFE INSURANCE	PREMIUM OCT	1,740.00	

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RECREATION FUND	MARKETING - ADMIN	MEDICAL & LIFE INSURANCE	PREMIUM OCT	870.00	
GENERAL FUND	ADMINISTRATION - ADMIN	MEDICAL & LIFE INSURANCE	PREMIUM OCT	1,540.00	
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	MEDICAL & LIFE INSURANCE	PREMIUM OCT	974.23	
GENERAL FUND	BALANCE SHEET ACCOUNTS - LIABILI	HEALTH & DENTAL WITHHOLDING PAY/	PREMIUM OCT	1,830.00	
HEDGSPETH, ELSIE					92.00
RECREATION FUND	OUTREACH & WELLNESS - ADMIN	TRAVEL & TRAINING	MIDWEST MANIA CONF PER DIEM	92.00	
HOBBY LOBBY STORES, INC					203.22
RECREATION FUND	COMM PROG - CONSTRUCTION CAMP	SUPPLIES	ACTIVITY SUPPL	203.22	
HOBBY LOBBY STORES, INC					62.33
RECREATION FUND	COMM PROG - PRESCHOOL SCIENCE (SUPPLIES	PAPER/BEADS	62.33	
HOBBY LOBBY STORES, INC					63.03
RECREATION FUND	COMM PROG - FAMILY PROGRAMS	SUPPLIES	PAINTING SUPPL	63.03	
HOBBY LOBBY STORES, INC					72.32
RECREATION FUND	COMM PROG - FAMILY PROGRAMS	SUPPLIES	PAINTING SUPPL	72.32	
HOBBY LOBBY STORES, INC					172.89
RECREATION FUND	COMM PROG - SCIENCE CAMP	SUPPLIES	ACTIVITY SUPPL	172.89	
FORD CITY OF CHAMPAIGN					130.00
GENERAL FUND	P & O - SHOP & GARAGE	TRUCKS/AUTO SERVICE	M-8 KEY	130.00	
HOGGARD JR, WILLIAM R					200.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/15	200.00	
HOGGARD JR, WILLIAM R					50.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/29	50.00	
HOGGARD JR, WILLIAM R					200.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/8	200.00	
HOLIDAY INN					495.96
MUSEUM FUND	NATURE CENTER - MANAGEMENT	TRAVEL & TRAINING	ANCA CONF HOTEL-JKM/SYD	495.96	
ILLINI CONTRACTORS SUPPLY INC					46.16
CAPITAL IMPROVEMENT	2017 CAP IMP BUDGET - FROM BOND	CONSTRUCTION CREW PROJECTS	DRILL BIT	46.16	
ILLINI FIRE EQUIPMENT CO INC					373.50
LIABILITY INSURANCE F	ADMINISTRATION - ADMIN	LIABILITY-GENERAL	ANNUAL FIRE EXTING INSPECT	283.25	
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MAINTEN	INSPECTIONS	ANNUAL FIRE EXTING INSPECT	90.25	
ILLINI FS, INC					3,961.47
GENERAL FUND	P & O - SHOP & GARAGE	FUEL	DIESEL (622 GAL) AUG	1,662.33	
GENERAL FUND	P & O - SHOP & GARAGE	FUEL	UNLEADED (1008 GAL) AUG	2,299.14	
ILLINI FS, INC					28.00
GENERAL FUND	P & O - SHOP & GARAGE	FUEL	PROPANE FORKLIFT	28.00	
IAPD - ILLINOIS ASSOCIATION OF					140.00
GENERAL FUND	ADMINISTRATION - ADMIN	STAFF MEETINGS & RECOGNITION	IAPD AWARD NOMINATIONS	140.00	
IAPD - ILLINOIS ASSOCIATION OF					35.00

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GENERAL FUND	ADMINISTRATION - ADMIN	STAFF MEETINGS & RECOGNITION	IAPD AWARD NOMINATIONS	35.00
ILLINOIS MUNICIPAL RETIREMENT FUND				45,760.75
ILLINOIS MUNICIPAL RE	ADMINISTRATION - ADMIN	IMRF PAYMENTS	CONTRIBUTIONS AUG	45,760.75
ILLINOIS MUNICIPAL RETIREMENT FUND				30,074.79
ILLINOIS MUNICIPAL RE	ADMINISTRATION - ADMIN	IMRF PAYMENTS	CONTRIBUTIONS SEP	30,074.79
IPARKS CLAIMS				1,494.09
LIABILITY INSURANCE F	ADMINISTRATION - ADMIN	IPARKS AGGREGATE DEDUCTIBLE	M COHOON 7/16/19	1,494.09
AMEREN IP				814.82
RECREATION FUND	RECREATION OFFICE - MAINTENANCE	NATURAL GAS	PRC GAS DL *4015 AUG	63.39
MUSEUM FUND	NATURE CENTER - MAINTENANCE	NATURAL GAS	APNC GAS DL *3001 AUG	64.11
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	NATURAL GAS	UIAC GAS DL *1003 AUG	561.19
RECREATION FUND	LAKE HOUSE - MANAGEMENT	NATURAL GAS	LKHS GAS DL *2031 AUG	64.23
GENERAL FUND	P & O - COTTAGE	NATURAL GAS	COTT BLD GAS *7534 AUG	61.90
AMEREN IP				1,368.01
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	NATURAL GAS	BATH HS GAS *1058 SEP	112.49
GENERAL FUND	P & O - DOG PARK	ELECTRIC	DOG ELE *6008 SEP	35.74
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	NATURAL GAS	MEC BLD GAS *3028 SEP	1,131.08
GENERAL FUND	P & O - KERR	NATURAL GAS	KERR GAS *1031 SEP	88.70
ILLINOIS PUBLIC RISK FUND				8,182.00
LIABILITY INSURANCE F	ADMINISTRATION - ADMIN	WORKERS COMPENSATION INSURANCE	WORKER'S COMP OCT	8,182.00
J TANDY DESIGNS INC				225.00
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	SERVICE CONTRACTS/REPAIRS	SOUND SYSTEM REP'R	225.00
JONES, BRADLEY P				100.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/29	100.00
HUNG B TRAN & NHUNG LE				84,895.31
LAND ACQUISITION FUI	ADMINISTRATION - ADMIN	CONTINGENCY	907 & 909 E MAIN ST PURCHASE	84,895.31
JURCZAK, JACOB				200.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/8	200.00
JURCZAK, JACOB				200.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/15	200.00
F E MORAN INC				163.00
LIABILITY INSURANCE F	ADMINISTRATION - ADMIN	SERVICE CONTRACTS/REPAIRS	FIRE SYSTEM BATTERY REPLACE	163.00
FILTER SERVICES INC				431.42
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MAINTEN	HVAC/DEHUMIDIFICATION	POOLPAK AIR FILTERS	431.42
KIRSANOFF, ELLEN				87.00
GENERAL FUND	ADMINISTRATION - DEVELOPMENT	MILEAGE REIMBURSEMENT	REIMB MILEAGE	87.00
KONA ICE OF CHAMPAIGN				490.00
RECREATION FUND	OUTREACH & WELLNESS - OUTRCH/W	CONTRACTUAL SERVICES	APNC FOOD TRUCK 9/15	490.00
KONA ICE OF CHAMPAIGN				125.00

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RECREATION FUND	ATHLETICS PROG - SPORTS CAMP	SUPPLIES	CAMP TREAT	125.00	
KUBETZ, RICHARD					135.00
RECREATION FUND	SPEC EVENTS - MEADOWBROOK JAZZ	CONTRACTUAL SERVICES	JAZZ WALK PERFORM 9/13	135.00	
LONG'S GARAGE INC					80.00
GENERAL FUND	P & O - SHOP & GARAGE	TRUCKS/AUTO SERVICE	M-22 ALIGNMENT	80.00	
LOWES					16.98
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	HRDWR	16.98	
LOWES					31.98
CAPITAL IMPROVEMENT	2019 CAP IMP BDGT- FROM BONDS	MBK HOUSE REPAIRS	MBK HSE BATH SINK MIRROR	31.98	
MAGIC CABIN					44.95
MUSEUM FUND	EXHIBITS - INTERPRETATION	SUPPLIES	EXHIBIT WINGS	44.95	
MAGIC CABIN					3.13
MUSEUM FUND	BALANCE SHEET ACCOUNTS - ASSETS	SALES TAX RECEIVABLE	SALES TAX-NAH	3.13	
MARINE BANK					28,809.70
LAND ACQUISITION FUI	ADMINISTRATION - ADMIN	CONTINGENCY	907 & 909 E MAIN ST PURCHASE	28,809.70	
MARINE BANK					30,632.70
LAND ACQUISITION FUI	ADMINISTRATION - ADMIN	CONTINGENCY	907 & 909 E MAIN ST PURCHASE	30,632.70	
MARTIN HOOD LLC					2,800.00
AUDIT FUND	ADMINISTRATION - ADMIN	AUDIT FEE	FY19 AUDIT PROGRESS 8/31	2,800.00	
MARTIN HOOD LLC					16,300.00
AUDIT FUND	ADMINISTRATION - ADMIN	AUDIT FEE	FY19 AUDIT PROGRESS 7/31	16,300.00	
MCCABE BROTHERS INC					177.00
GENERAL FUND	P & O - SHOP & GARAGE	CONTRACT SRV-SMALL ENGINES	SOD CUTTER RENTAL	177.00	
MCS OFFICE TECHNOLOGIES					675.00
GENERAL FUND	ADMINISTRATION - INFORMATION TE	INFORMATION TECHNOLOGY SERVICES	KERR WIFI/SONIC WALL REP'R	675.00	
MCS OFFICE TECHNOLOGIES					135.00
GENERAL FUND	ADMINISTRATION - INFORMATION TE	INFORMATION TECHNOLOGY SERVICES	KERR VPN REP'R	135.00	
CU HARDWARE CO					14.33
GENERAL FUND	P & O - BLAIR	PLAYING COURTS & FIELDS	HRDWR	14.33	
CU HARDWARE CO					11.44
GENERAL FUND	P & O - KING	PLAYING COURTS & FIELDS	HRDWR/EPOXY SYRINGE	11.44	
CU HARDWARE CO					10.80
CAPITAL IMPROVEMENT	2017 CAP IMP BUDGET - FROM BOND	CONSTRUCTION CREW PROJECTS	FASTENERS	10.80	
MEIJER					71.19
RECREATION FUND	COMM PROG - SCIENCE CAMP	SUPPLIES	ACTIVITY SUPPL	71.19	
MEIJER					10.99
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	OFFICE SUPPLIES	PLANNER	10.99	
MENARDS					16.96
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	WRENCH	16.96	
MENARDS					20.15

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MUSEUM FUND	NATURE CENTER - MAINTENANCE	ELECTRICAL SUPPLIES	BULBS	20.15	
MENARDS					89.70
GENERAL FUND	P & O - MEADOWBROOK	PAINT, STAIN & SUPPLIES	SPRAYERS	89.70	
MENARDS					45.00
GENERAL FUND	P & O - CRYSTAL LAKE	LUMBER & HARDWARE	LUMBER	45.00	
MENARDS					38.90
MUSEUM FUND	NATURE CENTER - MAINTENANCE	LUMBER & HARDWARE	CEILING TILE	38.90	
MENARDS					4.30
MUSEUM FUND	NATURE CENTER - MAINTENANCE	LUMBER & HARDWARE	CEILING TILE EXCHANGE	4.30	
MIDWEST POTTYSHOUSE					1,931.00
GENERAL FUND	P & O - BROOKENS	EQUIPMENT RENTAL	BRKN EXTRA SERV HCAP AUG	96.00	
GENERAL FUND	P & O - CANADAY	EQUIPMENT RENTAL	CANA EXTRA SERV HCAP AUG	96.00	
GENERAL FUND	P & O - CRYSTAL LAKE	EQUIPMENT RENTAL	CLPK EXTRA SERV HCAP AUG	516.00	
GENERAL FUND	P & O - CRYSTAL LAKE	EQUIPMENT RENTAL	CLPK EXTRA SERV REG AUG	516.00	
GENERAL FUND	P & O - DOG PARK	EQUIPMENT RENTAL	DOG EXTRA SERV HCAP AUG	168.00	
GENERAL FUND	P & O - LOHMANN	EQUIPMENT RENTAL	LHMN EXTRA SERV HCAP AUG	96.00	
GENERAL FUND	P & O - PRAIRIE	EQUIPMENT RENTAL	PRAI EXTRA SERV HCAP AUG	192.00	
GENERAL FUND	P & O - PRAIRIE	EQUIPMENT RENTAL	PRAI EXTRA SERV REG AUG	96.00	
RECREATION FUND	SPEC EVENTS - ARTS & CULTURE	CONTRACTUAL SERVICES	ART FAIR AUG	155.00	
CONSTELLATION NEW ENERGY					682.20
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	NATURAL GAS	UIAC NAT GAS *1003 AUG	680.72	
RECREATION FUND	LAKE HOUSE - MANAGEMENT	NATURAL GAS	LKHS NAT GAS *2031 AUG	1.48	
MOLNAR, DONALD J					225.00
RECREATION FUND	SPEC EVENTS - MEADOWBROOK JAZZ	CONTRACTUAL SERVICES	JAZZ WALK PERFORM 9/13	225.00	
CONSTELLATION NEW ENERGY INC					17,308.96
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	ELECTRIC	BATH HS ELE *1058 AUG	636.33	
GENERAL FUND	P & O - VICTORY	ELECTRIC	VICT ELE *7010 AUG	34.85	
GENERAL FUND	P & O - AMBUCS	ELECTRIC	AMBC ELE *1454 AUG	174.13	
GENERAL FUND	P & O - MEADOWBROOK	ELECTRIC	MBK ELE *5294 AUG	158.32	
GENERAL FUND	P & O - MEADOWBROOK	ELECTRIC	MBK ELE *8816 AUG	36.07	
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	ELECTRIC	MEC BLD ELE *3028 AUG	5,023.98	
GENERAL FUND	P & O - CARLE	ELECTRIC	CARL ELE *7058 AUG	47.54	
GENERAL FUND	P & O - SUNNYCREST TOT LOT	ELECTRIC	TOT ELE *7530 AUG	34.74	
GENERAL FUND	P & O - MEADOWBROOK	ELECTRIC	MBK ELE *3291 AUG	52.33	
GENERAL FUND	P & O - HICKORY	ELECTRIC	HKRY ELE *3008 AUG	149.07	
GENERAL FUND	P & O - BLAIR	ELECTRIC	BLAI ELE *9371 AUG	108.34	
GENERAL FUND	P & O - BLAIR	ELECTRIC	BLAI ELE *4896 AUG	274.51	

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GENERAL FUND	P & O - CANADAY	ELECTRIC	CANA ELE *9453 AUG	40.53
RECREATION FUND	RECREATION OFFICE - MAINTENANCE	ELECTRIC	PRC ELE *3779 AUG	972.47
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	ELECTRIC	UIAC ELE *5855 AUG	5,722.68
GENERAL FUND	P & O - KERR	ELECTRIC	KERR ELE *6021 AUG	1,301.48
GENERAL FUND	P & O - PRAIRIE	ELECTRIC	NIGHT LIGHT *8815 SEP	25.25
GENERAL FUND	P & O - COTTAGE	ELECTRIC	COTT *8171 AUG	171.49
GENERAL FUND	P & O - PRAIRIE	ELECTRIC	PRAI ELE *0818 AUG	820.02
MUSEUM FUND	NATURE CENTER - MAINTENANCE	ELECTRIC	APNC ELE *2254 AUG	669.98
GENERAL FUND	P & O - LEAL	ELECTRIC	LEAL ELE *1370 AUG	69.31
GENERAL FUND	P & O - MEADOWBROOK	ELECTRIC	MBK ELE *0816 AUG	100.53
GENERAL FUND	P & O - CRYSTAL LAKE	ELECTRIC	CLPK ELE *6093 AUG	140.48
GENERAL FUND	P & O - CRYSTAL LAKE	ELECTRIC	CLPK ELE *4819 AUG	51.85
GENERAL FUND	P & O - KING	ELECTRIC	KING ELE *28171 AUG	209.29
RECREATION FUND	LAKE HOUSE - MANAGEMENT	ELECTRIC	LKHS ELE *3776 AUG	283.39
MUSEUMS AT THE CROSSROADS				100.00
MUSEUM FUND	NATURE CENTER - MANAGEMENT	DUES	CHAMP CO MUSEUMS DUES-SYD	100.00
NORTHERN LAKE SERVICE INC				140.00
CAPITAL IMPROVEMENT	2018 CAP IMP BDGT - SPEC.PROJ CRY	CLP WATER QUALITY IMP FR BONDS	CLPK WATER TESTING 2019 #1	140.00
MAILCHIMP				75.00
RECREATION FUND	MARKETING - ADMIN	SUBSCRIPTIONS	E-NEWSLETTER	75.00
MAILFINANCE, INC				408.00
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	POSTAGE	LEASE PYMT OCT-DEC	204.00
GENERAL FUND	ADMINISTRATION - ADMIN	POSTAGE	LEASE PYMT OCT-DEC	204.00
NEWS-GAZETTE INC				681.35
GENERAL FUND	ADMINISTRATION - ADMIN	LEGAL NOTICES	COTT LOT VARIANCE AD	134.51
GENERAL FUND	ADMINISTRATION - ADMIN	LEGAL NOTICES	BOND HEARING AD	61.74
GENERAL FUND	ADMINISTRATION - ADMIN	LEGAL NOTICES	BOND INTENT AD	485.10
ILLINOIS AMERICAN WATER CO				1,112.94
MUSEUM FUND	NATURE CENTER - MAINTENANCE	WATER	APNC WTR *0992 SEP	99.12
MUSEUM FUND	NATURE CENTER - MAINTENANCE	WATER	APNC WTR *1063 SEP	111.65
GENERAL FUND	P & O - DOG PARK	WATER	DOG WTR *6742 SEP	144.48
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	WATER	UIAC WTR *8831 AUG	757.69
ILLINOIS AMERICAN WATER CO				191.74
GENERAL FUND	P & O - BLAIR	WATER	BLAI WTR *9662 AUG	126.07
GENERAL FUND	P & O - VICTORY	WATER	VICT WTR *7470 AUG	27.56
GENERAL FUND	P & O - VICTORY	WATER	VICT WTR *8237 AUG	38.11
ILLINOIS AMERICAN WATER CO				4,036.01

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GENERAL FUND	P & O - CANADAY	WATER	CANA WTR *0138 AUG	41.12
GENERAL FUND	P & O - CRYSTAL LAKE	WATER	CLPK WTR *6424 SEP	29.44
GENERAL FUND	P & O - CRYSTAL LAKE	WATER	CLPK WTR *7043 SEP	42.52
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	WATER	CLPL WTR *1532 SEP	3,282.21
GENERAL FUND	P & O - AMBUCS	WATER	AMBC WTR *9665 SEP	53.83
GENERAL FUND	P & O - CRESTVIEW	WATER	CRST WTR *2752 SEP	135.21
GENERAL FUND	P & O - KING	WATER	KING WTR *1725 SEP	66.51
GENERAL FUND	P & O - KING	WATER	KING WTR *7458 SEP	29.38
GENERAL FUND	P & O - COTTAGE	WATER	COTT WTR *2790 SEP	45.86
RECREATION FUND	LAKE HOUSE - MANAGEMENT	WATER	LKHS WTR *4864 SEP	108.02
GENERAL FUND	P & O - PHILLIPS	WATER	PRC WTR *4212 SEP	25.68
RECREATION FUND	RECREATION OFFICE - MAINTENANCE	WATER	PRC WTR *4304 SEP	176.23
SITE ONE LANDSCAPE SUPPLY				520.00
GENERAL FUND	P & O - PRAIRIE	GRASS SEED & SOD	PRAI GRASS SEED	520.00
SITE ONE LANDSCAPE SUPPLY				400.00
GENERAL FUND	P & O - BROOKENS	GRASS SEED & SOD	BRKN GRASS SEED	400.00
SITE ONE LANDSCAPE SUPPLY				120.00
GENERAL FUND	P & O - AMBUCS	GRASS SEED & SOD	AMBC GRASS SEED	120.00
SITE ONE LANDSCAPE SUPPLY				100.00
GENERAL FUND	P & O - CANADAY	GRASS SEED & SOD	CANA GRASS SEED	100.00
SITE ONE LANDSCAPE SUPPLY				100.00
GENERAL FUND	P & O - BLAIR	GRASS SEED & SOD	BLAI GRASS SEED	100.00
SITE ONE LANDSCAPE SUPPLY				121.18
GENERAL FUND	P & O - CRYSTAL LAKE	GRASS SEED & SOD	CLPK GRASS SEED	121.18
OFFICE DEPOT				68.99
RECREATION FUND	COMM PROG - PRESCHOOL ARTS CAM	SUPPLIES	CAMP ROOM SUPPL	68.99
PALMFLEX INC				83.97
GENERAL FUND	P & O - SHOP & GARAGE	PARK BEAUTIFICATION SUPPLIES	RUBBER GLOVES	83.97
PERRI JR, VINCENT R				100.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/8	100.00
PERRI JR, VINCENT R				100.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/15	100.00
PERRI JR, VINCENT R				150.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/29	150.00
PRAIRIELAND FEEDS				101.94
MUSEUM FUND	EXHIBITS - EXHIBIT ANIMALS & WIL	SUPPLIES	BIRDSEED	101.94
MACEDO, IRENE				750.00
RECREATION FUND	OUTREACH & WELLNESS - OUTRCH/W	CONTRACTUAL SERVICES	APNC FOOD TRUCK 9/15	750.00

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PRAIRIE MELODY BIRDSEED.COM					48.00
MUSEUM FUND	EXHIBITS - EXHIBIT ANIMALS & WIL	SUPPLIES	SUNFLOWER BIRD SEED	48.00	
PREMIER PRINT GROUP, INC					65.00
RECREATION FUND	AGE-FRIENDLY PROG - SENIOR CLUB	POSTAGE	NEWS LABELS SEP	65.00	
PROTEC INSURANCE COMPANY					574.68
GENERAL FUND	ADMINISTRATION - ADMIN	MEDICAL & LIFE INSURANCE	BASIC LIFE OCT	47.34	
GENERAL FUND	ADMINISTRATION - DEVELOPMENT	MEDICAL & LIFE INSURANCE	BASIC LIFE OCT	10.01	
GENERAL FUND	P & O - ADMIN	MEDICAL & LIFE INSURANCE	BASIC LIFE OCT	155.07	
RECREATION FUND	MARKETING - ADMIN	MEDICAL & LIFE INSURANCE	BASIC LIFE OCT	16.27	
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	MEDICAL & LIFE INSURANCE	BASIC LIFE OCT	95.75	
MUSEUM FUND	NATURE CENTER - MANAGEMENT	MEDICAL & LIFE INSURANCE	BASIC LIFE OCT	31.49	
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	MEDICAL & LIFE INSURANCE	BASIC LIFE OCT	12.95	
GENERAL FUND	BALANCE SHEET ACCOUNTS - LIABILI	LIFE INSURANCE PAYABLE	SUPPL LIFE OCT	205.80	
RATIO ARCHITECTS, INC					4,175.52
MEADOWBROOK PARK I	ADMINISTRATION - ADMIN	CONTRACTUAL SERVICES	MBK ENTRY GARDENS DESIGN #2	4,175.52	
ROGARDS OFFICE PRODUCTS					168.39
GENERAL FUND	P & O - P & O OFFICE	OFFICE SUPPLIES	OFC SUPPL	168.39	
ROGARDS OFFICE PRODUCTS					15.98
GENERAL FUND	P & O - P & O OFFICE	OFFICE SUPPLIES	USB/USB CABLE	15.98	
ROGARDS OFFICE PRODUCTS					122.30
GENERAL FUND	P & O - P & O OFFICE	OFFICE SUPPLIES	OFC SUPPL	122.30	
ROGARDS OFFICE PRODUCTS					62.02
MUSEUM FUND	NATURE CENTER - MANAGEMENT	OFFICE SUPPLIES	PAPER/SHEET PROTECTORS	62.02	
ROGARDS OFFICE PRODUCTS					95.98
MUSEUM FUND	NATURE CENTER - MANAGEMENT	OFFICE SUPPLIES	PAPER	95.98	
ROGARDS OFFICE PRODUCTS					124.00
GENERAL FUND	ADMINISTRATION - ADMIN	OFFICE SUPPLIES	OFC SUPPL	124.00	
SK SERVICE CORP					58.32
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	FENCE TIES	58.32	
SAILFIN PET SHOP INC					44.49
MUSEUM FUND	EXHIBITS - EXHIBIT ANIMALS & WIL	SUPPLIES	ANIMAL FOOD	44.49	
SAM'S CLUB					17.36
MUSEUM FUND	SPEC EVENTS - 40TH ANNIVERSARY	SUPPLIES	BIRDS/BINOC/BEV SUPPL	17.36	
SAM'S CLUB					13.88
MUSEUM FUND	NATURE CENTER - MANAGEMENT	SUPPLIES	SPONGES	13.88	
SAM'S CLUB					8.78
MUSEUM FUND	SPEC EVENTS - BIOBLITZ	SUPPLIES	BIOBLITZ PLNG SUPPL	8.78	
SAM'S CLUB					26.49
MUSEUM FUND	SPEC EVENTS - ART SHOW	SUPPLIES	ART SHOW RECEIPT SUPPL	26.49	

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SAM'S CLUB					26.49
MUSEUM FUND	SPEC EVENTS - BIOBLITZ	SUPPLIES	BIOBLITZ PLNG/EVENT SUPPL	26.49	
SAM'S CLUB					44.76
RECREATION FUND	AQUATICS PROGRAMS - SPECIAL PRO	SUPPLIES	TEENY TINY SUPPL	44.76	
SAM'S CLUB					25.34
RECREATION FUND	OUTREACH & WELLNESS - OUTRCH/W	SUPPLIES	PLAY DAY SUPPL	25.34	
SAM'S CLUB					13.96
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	OFFICE SUPPLIES	PRC OFC SUPPL	13.96	
SAM'S CLUB					24.96
RECREATION FUND	LAKE HOUSE - MANAGEMENT	SUPPLIES	LKHS KITCHEN SUPPL	24.96	
SAM'S CLUB					365.00
GENERAL FUND	ADMINISTRATION - ADMIN	DUES	MMBRSHR RENEW-CRR	45.00	
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	DUES	MMBRSHR RENEW-RAE/JLS/KAM/EMH/I	180.00	
MUSEUM FUND	NATURE CENTER - MANAGEMENT	DUES	MMBRSHR RENEW-JKM	40.00	
GENERAL FUND	P & O - ADMIN	DUES	MMBRSHR RENEW-RAM/JDS	46.94	
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	DUES	MMBRSHR RENEW-JDS/LAR	53.06	
SCHOONOVER SEWER SERVICE, INC					145.00
GENERAL FUND	P & O - KERR	MISCELLANEOUS CONTRACTUAL	CLEAN OUT SEWER LINE	145.00	
SCHNUCKS					74.90
GENERAL FUND	ADMINISTRATION - UPDAC	SUPPLIES	AUG UPDAC MTG EXP	74.90	
SCHNUCKS					16.54
MUSEUM FUND	SPEC EVENTS - 40TH ANNIVERSARY	SUPPLIES	CHOCOLATE/MARSHMALLOWS	16.54	
SCHNUCKS					31.15
MUSEUM FUND	NATURE CENTER - MAINTENANCE	JANITORIAL SUPPLIES	CLNG SUPPL	31.15	
SCHNUCKS					30.28
GENERAL FUND	P & O - ADMIN	STAFF MEETINGS & RECOGNITION	MN SNACKS	30.28	
SCHNUCKS					29.71
GENERAL FUND	P & O - ADMIN	STAFF MEETINGS & RECOGNITION	MN SNACKS	29.71	
SCHNUCKS					17.98
RECREATION FUND	COMM PROG - SCIENCE CAMP	SUPPLIES	BATTERIES	17.98	
SCHNUCKS					16.74
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	DAWN DISH SOAP	16.74	
SCHNUCKS					3.99
MUSEUM FUND	CAMP PROGRAMS - SPECIALTY CAMPS	SUPPLIES	CHOCOLATE	3.99	
DAVE & HARRY LOCKSMITHS INC					302.00
GENERAL FUND	P & O - SHOP & GARAGE	TRUCKS/AUTO SERVICE	OPEN M-5 LOCK	55.00	
CAPITAL IMPROVEMENT	2019 CAP IMP BDGT- FROM BONDS	MBK HOUSE REPAIRS	RE-KEY MBK HSE LOCKS	247.00	
JOHNSON CONTROLS FIRE PROTECTION LP					232.63
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MAINTEN	MISCELLANEOUS CONTRACTUAL	UIAC PULL STATION REP'R	232.63	

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SHERWIN WILLIAMS CO				493.65
GENERAL FUND	P & O - MEADOWBROOK	PAINT, STAIN & SUPPLIES	SEALER/PLASTIC	493.65
SHERWIN WILLIAMS CO				16.58
GENERAL FUND	P & O - PRAIRIE	ATHLETIC FIELD LINER	AEROSOL FIELD PAINT	16.58
SHERWIN WILLIAMS CO				16.58
GENERAL FUND	P & O - PRAIRIE	ATHLETIC FIELD LINER	AEROSOL FIELD PAINT	16.58
HUMANITY INC				125.00
GENERAL FUND	ADMINISTRATION - INFORMATION TE	SOFTWARE/MAINTENANCE FEES	PAYROLL PROG	125.00
SOESBE, JANET				77.14
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	MILEAGE REIMBURSEMENT	REIMB MILEAGE	77.14
SOESBE, JANET				31.32
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	MILEAGE REIMBURSEMENT	REIMB MILEAGE	31.32
STAPLES				49.44
RECREATION FUND	COMM PROG - SPLASH PROGRAM	SUPPLIES	ORGANIZING SUPPL	49.44
STAPLES				3,592.86
RECREATION FUND	OUTREACH & WELLNESS - OUTRCH/M	SUPPLIES	SCHOOL SUPPL	3,592.86
STAPLES				8.14
MUSEUM FUND	BALANCE SHEET ACCOUNTS - ASSETS	SALES TAX RECEIVABLE	SALES TAX-NAH	8.14
STAPLES				130.16
MUSEUM FUND	NATURE CENTER - MANAGEMENT	SUPPLIES	CHAIR MATS	130.16
STONE CREEK GOLF CLUB				14.00
GENERAL FUND	ADMINISTRATION - ADMIN	MEETING EXPENSES 3RD PARTY	CCDCF MTG EXP-TAB	14.00
SUNBURST SPORTSWEAR				870.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	SUPPLIES	WOOD BAT JERSEYS	870.00
SUNBURST SPORTSWEAR				347.25
RECREATION FUND	ATHLETICS PROG - YOUTH SOCCER	APPAREL	SOCCER JERSEYS	299.25
RECREATION FUND	ATHLETICS PROG - YOUTH SOCCER	APPAREL	SOCCER JERSEYS XXL	48.00
SUNBURST SPORTSWEAR				1,322.80
RECREATION FUND	COMM PROG - YOUTH SUMMER THEA	APPAREL	YST SHIRTS	672.48
RECREATION FUND	COMM PROG - YOUTH SUMMER THEA	APPAREL	YST SHIRTS ORDER 2	293.68
RECREATION FUND	COMM PROG - ARTS CAMPS	SUPPLIES	ART CAMP SHIRTS	249.44
RECREATION FUND	COMM PROG - PRESCHOOL ARTS CAM	SUPPLIES	PREK ART CAMP SHIRTS	107.20
SUNBURST SPORTSWEAR				2,277.66
RECREATION FUND	AQUATICS PROGRAMS - AQUATICS C/	APPAREL	CAMP TSHIRTS	605.26
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	UNIFORMS	CLPL UNIFORM	676.70
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	UNIFORMS	UIAC UNIFORM	676.70
RECREATION FUND	AQUATICS PROGRAMS - SWIM LESSO	UNIFORMS	SL UNIFORM	319.00
SUPER CITY DOTS LLC				3,912.48
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	VENDING SUPPLIES	DIPPIN DOTS	3,912.48

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SWANK MOTION PICTURES INC					375.00
MUSEUM FUND	SPEC EVENTS - TAKE A CHILD OUTSII	SUPPLIES	MOVIES	375.00	
SWEEDLER, ROBERT					225.00
RECREATION FUND	SPEC EVENTS - MEADOWBROOK JAZZ	CONTRACTUAL SERVICES	JAZZ WALK PERFORM 9/13	225.00	
TARGET					5.00
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	OFFICE SUPPLIES	CALENDAR	5.00	
TARGET					4.99
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	OFFICE SUPPLIES	CALENDAR	4.99	
TEPPER ELECTRIC SUPPLY CO					6.65
GENERAL FUND	SCULPTURE GARDEN - ADMIN	SUPPLIES	LED BULB	6.65	
TEPPER ELECTRIC SUPPLY CO					78.23
GENERAL FUND	P & O - SHOP & GARAGE	WASTE & RECYCLING	RECYCLE BULBS	78.23	
TEPPER ELECTRIC SUPPLY CO					219.32
GENERAL FUND	P & O - PRAIRIE	ELECTRICAL SUPPLIES	BULBS/FUSES	219.32	
TROPHY TIME, INC					8.75
RECREATION FUND	MARKETING - PUBLIC INFO/MARKETII	ADVERTISING/PRINTING	NAME TAG-MES	8.75	
UPS STORE #2833, THE					35.78
GENERAL FUND	P & O - P & O OFFICE	PLANNING PROJECT SUPPLIES	SHPG	35.78	
UNIVERSITY OF ILLINOIS					56.95
MUSEUM FUND	EXHIBITS - EXHIBIT ANIMALS & WILL	SUPPLIES	OWL NAIL/BEAK TRIM	56.95	
UNIVERSITY OF ILLINOIS					7.25
MUSEUM FUND	EXHIBITS - EXHIBIT ANIMALS & WILL	SUPPLIES	OWL MEDS	7.25	
URBANA-CHAMPAIGN SANITARY DISTRICT					135.78
GENERAL FUND	P & O - MEADOWBROOK	SANITARY FEE	MBK SANIT *0004 AUG	9.85	
GENERAL FUND	P & O - MEADOWBROOK	SANITARY FEE	MBK SANIT *0007 AUG	125.93	
URBANA-CHAMPAIGN SANITARY DISTRICT					440.25
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	SANITARY FEE	UIAC SANIT *2999 JUL	159.40	
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	SANITARY FEE	CLPL SANIT *1003 AUG	280.85	
URBANA-CHAMPAIGN SANITARY DISTRICT					176.47
LAND ACQUISITION FUI	ADMINISTRATION - ADMIN	CONTINGENCY	907 & 909 E MAIN ST PURCHASE	176.47	
I3 BROADBAND					854.78
GENERAL FUND	ADMINISTRATION - ADMIN	INTERNET/WIFI/SATELITE	ADMN INTRNT SEP	104.98	
GENERAL FUND	ADMINISTRATION - ADMIN	INTERNET/WIFI/SATELITE	CITY INTRNT SEP	164.90	
RECREATION FUND	LAKE HOUSE - MANAGEMENT	INTERNET/WIFI/SATELITE	LKHS INTRNT SEP	104.98	
MUSEUM FUND	NATURE CENTER - MANAGEMENT	INTERNET/WIFI/SATELITE	APNC INTRNT SEP	104.98	
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	INTERNET/WIFI/SATELITE	PRC INTRNT SEP	104.98	
GENERAL FUND	P & O - P & O OFFICE	INTERNET/WIFI/SATELITE	KERR INTRNT SEP	164.98	
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	INTERNET/WIFI/SATELITE	UIAC INTRNT SEP	104.98	
URBANA, CITY OF					4,745.00

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POLICE FUND	ADMINISTRATION - ADMIN	POLICE SERVICES	POLICE SERVICES	4,745.00
URBANA, CITY OF				2.00
GENERAL FUND	P & O - KING	LEASE RENTAL PAYMENT	909 N LINCOLN 4 OF 5	1.00
GENERAL FUND	P & O - KING	LEASE RENTAL PAYMENT	911 N LINCOLN 2 OF 5	1.00
URBANA, CITY OF				2,067.00
GENERAL FUND	P & O - AMBUCS	PLANT MATERIALS, PEAT MOSS	MULCH/COMPOST AUG	75.00
GENERAL FUND	P & O - BLAIR	LANDSCAPE WASTE/BRUSH PROCESSIN	BRUSH PROCESSING AUG	13.50
GENERAL FUND	P & O - CARLE	PLANT MATERIALS, PEAT MOSS	MULCH/COMPOST AUG	150.00
GENERAL FUND	P & O - CARLE	LANDSCAPE WASTE/BRUSH PROCESSIN	BRUSH PROCESSING AUG	226.00
GENERAL FUND	P & O - CRYSTAL LAKE	PLANT MATERIALS, PEAT MOSS	MULCH/COMPOST AUG	585.00
GENERAL FUND	P & O - CRYSTAL LAKE	LANDSCAPE WASTE/BRUSH PROCESSIN	BRUSH PROCESSING AUG	249.50
GENERAL FUND	P & O - DOG PARK	LANDSCAPE WASTE/BRUSH PROCESSIN	BRUSH PROCESSING AUG	72.00
GENERAL FUND	P & O - LEAL	PLANT MATERIALS, PEAT MOSS	MULCH/COMPOST AUG	225.00
GENERAL FUND	P & O - MEADOWBROOK	LANDSCAPE WASTE/BRUSH PROCESSIN	BRUSH PROCESSING AUG	72.00
GENERAL FUND	P & O - PRAIRIE	LANDSCAPE WASTE/BRUSH PROCESSIN	BRUSH PROCESSING AUG	18.00
GENERAL FUND	P & O - VICTORY	LANDSCAPE WASTE/BRUSH PROCESSIN	BRUSH PROCESSING AUG	306.00
GENERAL FUND	P & O - PHILLIPS	PLANT MATERIALS, PEAT MOSS	MULCH/COMPOST AUG	75.00
URBANA PARK DISTRICT				84.00
MUSEUM FUND	CAMP PROGRAMS - SPECIALTY CAMPS	POOL FEES-UIAC & CLP	CAMP ADMISS	84.00
URBANA PARK DISTRICT				324.00
RECREATION FUND	ATHLETICS PROG - SPORTS CAMP	POOL FEES-UIAC & CLP	CAMP ADMISS	324.00
URBANA PARK DISTRICT				132.00
RECREATION FUND	ATHLETICS PROG - SPORTS CAMP	POOL FEES-UIAC & CLP	CAMP ADMISS	132.00
URBANA PARK DISTRICT				156.00
RECREATION FUND	ATHLETICS PROG - SPORTS CAMP	POOL FEES-UIAC & CLP	CAMP ADMISS	156.00
URBANA PARK DISTRICT				136.00
RECREATION FUND	ATHLETICS PROG - SPORTS CAMP	POOL FEES-UIAC & CLP	CAMP ADMISS	136.00
URBANA PARK DISTRICT				48.00
MUSEUM FUND	CAMP PROGRAMS - ADMIN	POOL FEES-UIAC & CLP	CAMP ADMISS	48.00
URBANA PARK DISTRICT				327.27
RECREATION FUND	OUTREACH & WELLNESS - OUTRCH/W	POOL FEES-UIAC & CLP	FREE WAVE POOL ADMISS	327.27
URBANA SCHOOL DISTRICT #116				50.00
MUSEUM FUND	CAMP PROGRAMS - CAMP FRESH	TRANSPORTATION/FIELD TRIPS	COMPUTER LAB FEE 7/17	50.00
WILLIS, JACQUELINE E				1,000.00
GENERAL FUND	SCULPTURE GARDEN - ADMIN	HONORARIA	"SURGE"	1,000.00
HOLLEMAN, ADAM W				200.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/29	200.00
WENDY'S				2.40

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MUSEUM FUND	NATURE CENTER - MANAGEMENT	TRAVEL & TRAINING	ANCA CONF EXP-JKM	2.40	
WENDY'S					2.39
MUSEUM FUND	BALANCE SHEET ACCOUNTS - ASSETS	SALES TAX RECEIVABLE	SALES TAX-JKM	2.39	
WENDY'S					3.59
MUSEUM FUND	NATURE CENTER - MANAGEMENT	TRAVEL & TRAINING	ANCA CONF EXP-SYD	3.59	
WENDY'S					3.58
MUSEUM FUND	BALANCE SHEET ACCOUNTS - ASSETS	SALES TAX RECEIVABLE	SALES TAX-SYD	3.58	
WENDY'S					9.27
MUSEUM FUND	NATURE CENTER - MANAGEMENT	TRAVEL & TRAINING	ANCA CONF EXP-SYD	9.27	
WENDY'S					0.83
MUSEUM FUND	BALANCE SHEET ACCOUNTS - ASSETS	SALES TAX RECEIVABLE	SALES TAX-SYD	0.83	
VERMILLION, DAVE WILKE					200.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/8	200.00	
VERMILLION, DAVE WILKE					200.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/15	200.00	
VERMILLION, DAVE WILKE					100.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/22	100.00	
VERMILLION, DAVE WILKE					150.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/29	150.00	
HUGHES, CHRISTOPHER J					100.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/22	100.00	
HUGHES, CHRISTOPHER J					100.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/15	100.00	
WALGREENS					27.28
RECREATION FUND	COMM PROG - ARTS CAMPS	SUPPLIES	PHOTOS	27.28	
WALMART					238.39
RECREATION FUND	COMM PROG - SCIENCE CAMP	SUPPLIES	ACTIVITY SUPPL	238.39	
WALMART					156.74
RECREATION FUND	COMM PROG - SCIENCE CAMP	SUPPLIES	ACTIVITY SUPPL	156.74	
WALMART					8.84
MUSEUM FUND	EXHIBITS - EXHIBIT ANIMALS & WIL	SUPPLIES	TURTLE FOOD	8.84	
WALMART					9.08
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	SPECIAL EVENT SUPPLIES	BUBBLE MACHINES	9.08	
WALMART					17.08
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	OFFICE SUPPLIES	OFC SUPPL	17.08	
WALMART					17.09
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	OFFICE SUPPLIES	OFC SUPPL	17.09	
WALMART					2.00
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	SPECIAL EVENT SUPPLIES	SPEC EVENT SUPPL	2.00	
WALMART					33.98

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URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	OFFICE SUPPLIES	OFC SUPPL	33.98
WALMART				14.94
MUSEUM FUND	CAMP PROGRAMS - SPECIALTY CAMPS	SUPPLIES	SUNSCREEN	14.94
WALMART				91.07
RECREATION FUND	OUTREACH & WELLNESS - OUTRCH/M	SUPPLIES	SCHOOL SUPPL	91.07
WALMART				9.99
RECREATION FUND	OUTREACH & WELLNESS - ADMIN	SUPPLIES	WATER	9.99
WALMART				14.44
RECREATION FUND	AQUATICS PROGRAMS - SPECIAL PRO	SUPPLIES	TEENY TINY SUPPL	14.44
WALMART				37.69
RECREATION FUND	CRYSTAL LK PK FAM AQ CNTR - MANA	OFFICE SUPPLIES	OFC SUPPL	37.69
WALMART				37.69
URBANA INDOOR AQUA	URBANA INDOOR AQ CNTR - MANAGE	OFFICE SUPPLIES	OFC SUPPL	37.69
WALMART				35.38
RECREATION FUND	OUTREACH & WELLNESS - COOKING C	SUPPLIES	COOKING CLASS SUPPL	35.38
WALMART				28.08
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	OFFICE SUPPLIES	PRC KITCHEN SUPPL	28.08
WALMART				31.48
RECREATION FUND	COMM PROG - CONSTRUCTION CAMP	SUPPLIES	TAPE	31.48
WALMART				8.30
MUSEUM FUND	EXHIBITS - EXHIBIT ANIMALS & WIL	SUPPLIES	ANIMAL FOOD	8.30
WALMART				16.70
MUSEUM FUND	NATURE CENTER - MANAGEMENT	OFFICE SUPPLIES	COFFEE	16.70
WEBB, OLIVIA				96.46
MUSEUM FUND	PUBLIC PROG - TRAVELING NATURAL	MILEAGE REIMBURSEMENT	REIMB TN MILEAGE	90.31
MUSEUM FUND	NATURE CENTER - MANAGEMENT	MILEAGE REIMBURSEMENT	REIMB MILEAGE	6.15
WINZER CORPORATION				37.04
GENERAL FUND	P & O - SHOP & GARAGE	SHOP TOOLS & SUPPLIES	HRDWR INVENTORY	37.04
WORKING METAL				8,000.00
LIABILITY INSURANCE F	ADMINISTRATION - ADMIN	SERVICE CONTRACTS/REPAIRS	LEAL GAZEBO ENCLOSURE #2	8,000.00
GREENE, EDGAR L				135.00
RECREATION FUND	SPEC EVENTS - MEADOWBROOK JAZZ	CONTRACTUAL SERVICES	JAZZ WALK PERFORM 9/13	135.00
KRANNERT CENTER				60.50
RECREATION FUND	COMM PROG - YOUTH SUMMER THEA	SUPPLIES	SCENERY/PROP	60.50
KRANNERT CENTER				70.62
RECREATION FUND	COMM PROG - YOUTH SUMMER THEA	SUPPLIES-SCENERY	SCENERY/PROP	70.62
KRANNERT CENTER				6.36
RECREATION FUND	BALANCE SHEET ACCOUNTS - ASSETS	SALES TAX RECEIVABLE	SALES TAX-NAH	6.36
TABCO BUSINESS FORMS,INC				289.11
GENERAL FUND	ADMINISTRATION - INFORMATION TE	COMPUTER SUPPLIES	VENDOR CHECKS	289.11

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ZURCHER TIRE INC					114.00
GENERAL FUND	P & O - SHOP & GARAGE	PARTS-MOWING EQUIPMENT	MOWER TIRES	114.00	
ZURCHER TIRE INC					552.00
GENERAL FUND	P & O - SHOP & GARAGE	PARTS-TRUCK, AUTO	M-7 TIRES	444.00	
GENERAL FUND	P & O - SHOP & GARAGE	PARTS-IMPLEMENTS	TRAILER TIRES	108.00	
FOLEY, GORDON J					100.00
RECREATION FUND	ATHLETICS PROG - C-U BASEBALL	CONTRACTUAL SERVICES	UMPIRE 9/8	100.00	
UIF/WILL					450.00
RECREATION FUND	MARKETING - PUBLIC INFO/MARKETI	ADVERTISING/PRINTING	UNDERWRITING ANNOUNCEMENTS AU	450.00	
DENNIS, ASHLEY					91.64
RECREATION FUND	RECREATION OFFICE - MANAGEMENT	MILEAGE REIMBURSEMENT	REIMB MILEAGE	91.64	
DENNIS, ASHLEY					92.00
RECREATION FUND	OUTREACH & WELLNESS - ADMIN	TRAVEL & TRAINING	MIDWEST MANIA CONF PER DIEM	92.00	
SAFELITE AUTO GLASS					(379.98)
LIABILITY INSURANCE F	ADMINISTRATION - ADMIN	UPD VEHICLE INS CLAIM	M-4 REAR WINDSHIELD REF'D	(379.98)	
SAFELITE AUTO GLASS					(27.90)
LIABILITY INSURANCE F	BALANCE SHEET ACCOUNTS - ASSETS	SALES TAX RECEIVABLE	SALES TAX REF'D-DHZ	(27.90)	
BODINE, LEAH					76.30
RECREATION FUND	COMM PROG - ADULT PROGRAMS	CONTRACTUAL SERVICES	PIZZA WRKSHP 9/29	76.30	
BODINE, LEAH					112.00
RECREATION FUND	COMM PROG - ADULT PROGRAMS	CONTRACTUAL SERVICES	TASTE OF ITALY WKRSHP 9/14	112.00	
RADILLA, VICTOR					150.00
RECREATION FUND	OUTREACH & WELLNESS - OUTRCH/W	CONTRACTUAL SERVICES	APNC DJ SERVICES 9/15	150.00	
DEMCO					(0.24)
GENERAL FUND	BALANCE SHEET ACCOUNTS - ASSETS	SALES TAX RECEIVABLE	SALES TAX REF'D-DHZ	(0.24)	
SERHEL, JOHNATHAN					160.00
RECREATION FUND	SPEC EVENTS - MEADOWBROOK JAZZ	CONTRACTUAL SERVICES	JAZZ WALK PERFORM 9/13	160.00	
ILLINOIS SWIMMING					250.00
RECREATION FUND	AQUATICS PROGRAMS - YEAR-ROUND	DUES	USA SWIM MMBRSH	250.00	
DISCOUNT MUGS.COM					455.02
GENERAL FUND	ADMINISTRATION - ADMIN	STAFF MEETINGS & RECOGNITION	REUSABLE WATER BOTTLES	455.02	
DISCOUNT MUGS.COM					455.01
GENERAL FUND	BALANCE SHEET ACCOUNTS - ASSETS	SALES TAX RECEIVABLE	SALES TAX-AI	455.01	
URBANA PUBLIC WORKS, CITY OF					96.00
MUSEUM FUND	PUBLIC PROG - ADULT PROGRAMS	CONTRACTUAL SERVICES	BACKYARD COMPOSTING PROG 7550 5	96.00	
CINCINNATI NATURE CENTER					8.06
MUSEUM FUND	PUBLIC PROG - PRESCHOOL PROGRAM	SUPPLIES	DUCK CALL	8.06	
GRIZZLY'S CHIMNEY SERVICE					340.00
CAPITAL IMPROVEMENT	2019 CAP IMP BDGT- FROM BONDS	MBK HOUSE REPAIRS	MBK HSE CHIMNEY	340.00	
MAIZE LLC					750.00

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RECREATION FUND	OUTREACH & WELLNESS - OUTRCH/W	CONTRACTUAL SERVICES	APNC FOOD TRUCK 9/15	750.00	
THORTONS					(0.36)
MUSEUM FUND	NATURE CENTER - MANAGEMENT	TRAVEL & TRAINING	ANCA CONF GAS REBATE	(0.36)	
THORTONS					25.00
MUSEUM FUND	NATURE CENTER - MANAGEMENT	TRAVEL & TRAINING	ANCA CONF GAS	25.00	
MASON DYNAMICS INC					122.31
GENERAL FUND	P & O - SHOP & GARAGE	PARTS-TRUCK, AUTO	HYDRAULIC TANK	122.31	
PDC LABORATORIES INC					115.00
CAPITAL IMPROVEMENT	2019 CAP IMP BDGT- FROM BONDS	MBK HOUSE REPAIRS	MBK HSE WATER TESTING	115.00	
UPTOWN CIRCLE STATION PARKING					4.00
RECREATION FUND	COMM PROG - SCIENCE CAMP	TRANSPORTATION/FIELD TRIPS	CAMP FIELD TRIP PRKG	4.00	
CULTURAL ARTS					295.00
RECREATION FUND	COMM PROG - PRESCHOOL SCIENCE (TRANSPORTATION/FIELD TRIPS	FIELD TRIP ADMISS	295.00	
C-U PLUMBING					80.00
CAPITAL IMPROVEMENT	2019 CAP IMP BDGT- FROM BONDS	MBK HOUSE REPAIRS	MBK HSE FAUCET REP'R	80.00	
BAGS IN BULK.COM					988.80
RECREATION FUND	OUTREACH & WELLNESS - OUTRCH/W	SUPPLIES	BACKPACKS	988.80	
UNIVERSITY OF ILLINOIS					10.00
RECREATION FUND	OUTREACH & WELLNESS - WELLNESS	CONTRACTUAL SERVICES	FINANCIAL WRKSH 9/12	10.00	
AFL-CIO Of Champaign County					250.00
GENERAL FUND	BALANCE SHEET ACCOUNTS - LIABILI	REFUND CLEARING ACCOUNT	DEPOSIT REFUND	250.00	
COOK, JANE					15.00
GENERAL FUND	BALANCE SHEET ACCOUNTS - LIABILI	REFUND CLEARING ACCOUNT	CLASS REFUND	15.00	
MARQUEZ, NATALIE					150.00
GENERAL FUND	BALANCE SHEET ACCOUNTS - LIABILI	REFUND CLEARING ACCOUNT	DEPOSIT REFUND	150.00	
National MS Society Greater Illinoi					200.00
GENERAL FUND	BALANCE SHEET ACCOUNTS - LIABILI	REFUND CLEARING ACCOUNT	DEPOSIT REFUND	200.00	
QIANG, XINYUAN					75.00
GENERAL FUND	BALANCE SHEET ACCOUNTS - LIABILI	REFUND CLEARING ACCOUNT	LKHS REFUND	75.00	
SCHUETZ, CHRISTIE					8.00
GENERAL FUND	BALANCE SHEET ACCOUNTS - LIABILI	REFUND CLEARING ACCOUNT	CLASS REFUND	8.00	
THOMPSON, DOROTHY					75.00
GENERAL FUND	BALANCE SHEET ACCOUNTS - LIABILI	REFUND CLEARING ACCOUNT	LKHS REFUND	75.00	
University High School					200.00
GENERAL FUND	BALANCE SHEET ACCOUNTS - LIABILI	REFUND CLEARING ACCOUNT	DEPOSIT REFUND	200.00	
WAGNER, SUSUAN					31.50
GENERAL FUND	BALANCE SHEET ACCOUNTS - LIABILI	REFUND CLEARING ACCOUNT	OVERPAYMENT REFUND	31.50	
Total:					577,745.45

Philanthropy Report

September, 2019

Donations

<u>Name</u>	<u>Purpose</u>	<u>Amount</u>
Charlie Halpin	Donation to plant Tribute Tree in Meadowbrook Park	\$300.00
Susan Koerner	Donation to the Youth Scholarship Fund	\$10.00
Emily Hartsell	Additional donation for Meadowbrook Park	\$ 150.00
Julie Nieset	Educational materials for APNC (value)	\$10.00
Total		\$470.00

Asterisk denotes donation coming from individuals who choose to donate credit (refund) on account to the Youth Scholarship Fund versus keeping the funds on account or having a check written to them. Donation amount is rounded. Also referred to as *void to scholarship*.

Total donations 2019-2020 Fiscal Year to Date **\$6,840.00**

Grants

<u>Grant</u>	<u>Purpose</u>	<u>Amount</u>
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None this month

Total grants 2019-2020 Fiscal Year to Date **\$ 11,500.00**

Volunteers

The totals listed below include volunteer hours for the month of September.

We had 3 volunteers with the African Violet Society who took care of the Anita Purves Nature Center's plants. They gave a total of 2 hours of service to the district.

Beth Chato gave a total of 20 hours of service managing the Audubon Shop at the Anita Purves Nature Center this month.

We had 16 volunteers who participated in the Connecting You to Nature Hikes this month, giving 32 hours of volunteer time to the district.

During this month's BioBlitz special event at the Anita Purves Nature Center, we had 61 volunteers who gave a total of 148 hours of service to support this special event.

We have 19 volunteers coaching Youth Soccer This Fall. They have given 152 hours of volunteer service to the district for the month of August.

Total Hours	354.0
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The Independent Sector in 2018 updated its research on the value of time donated by volunteers. Their study finds that the current average value of time to be \$26.00 per hour.

If multiplied by the dollar value of volunteer time, as calculated by the Independent Sector's estimated value of \$26.00 an hour, this month's hours of volunteer service equate to **\$9,204.00** in service given to the Urbana Park District this month.

Total number of volunteer hours this Fiscal Year to date: 1,204.0

The total value of these volunteer hours for the 2019-2020 Fiscal Year to date: \$31,304.00

ORDINANCE NO. 2019-09

ORDINANCE AUTHORIZING DISPOSAL/SALE OF PERSONAL PROPERTY

WHEREAS, the Urbana Park District in Champaign County, Illinois, is a district organized and existing under the Park District Code of the State of Illinois, as amended; and

WHEREAS, Section 8-22 of the Park District Code provides: "Whenever a Park District owns any personal property that in the opinion of three-fifths of the members of the board then holding office is no longer necessary, useful to, or for the best interests of the park district, three-fifths of the park board then holding office, at any regular meeting, by ordinance, may authorize the conveyance or sale of that personal property in any manner that they may designate, with or without advertising the sale." and,

WHEREAS, the items listed on the Exhibits attached hereto are no longer useful to the Urbana Park District.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Urbana Park District in Champaign County, Illinois, that staff is authorized to use one or more of the marked alternatives to dispose of the items listed on Exhibits attached hereto:

____ Put the items listed on Exhibit ____ up for auction with other local units of government and junk any items not sold.

____ Arrange for the items listed on Exhibit ____ to be sold on consignment by an auctioneer and donate or junk any items not sold.

____ Attempt to sell the items listed on Exhibit ____ on EBay and junk any items not sold.

____ Sell the items listed on Exhibit ____ for one dollar (\$1.00) or more and junk any items not sold.

 X Donate the items listed on Exhibit A and junk any items not accepted.

 X Junk the items listed on Exhibit B .

Any items junked are to be offered to a recycler before being hauled to disposal site.

Upon the roll being called, the following Park Commissioners voted AYE:

Upon the roll being called, the following Park Commissioners voted NAY:

Adopted by the Commissioners of the Urbana Park District in Champaign County, Illinois, at a regular meeting thereof, held on the 8th day of October 2019.

URBANA PARK DISTRICT

By: _____
Board Vice-President

(SEAL)

ATTEST:

Secretary

Exhibit A

Antique Sheller

Leftover Dog Tags

Building Materials and Contents of 907 and 909 E Main Street, Urbana

Misc lost and found athletic balls: baseballs, softballs, etc.

Exhibit B

Mare and Foal Sculpture

PERIOD ENDING 09/30/2019

% Fiscal Year Completed: 41.80

5 months

All Funds Less Capital Improvements

ACCOUNT DESCRIPTION	END BALANCE 04/30/2019		2019-20 ORIGINAL BUDGET		YTD BALANCE 09/30/2019		% BDGT USED
	NORMAL	(ABNORMAL)			NORMAL	(ABNORMAL)	
PROPERTY TAXES	6,792,069.47		7,209,390.00		4,852,713.58		67.31
INTEREST	118,514.61		83,670.00		26,292.03		31.42
SALES	29,528.08		34,460.00		20,150.25		58.47
FEES	1,078,300.54		1,349,420.00		768,906.77		56.98
GRANTS	114,150.13		98,420.00		46,860.17		47.61
INTERGOV REV	242,499.81		230,000.00		64,178.13		27.90
DONATIONS	1,318,263.15		1,427,490.00		182,529.33		12.79
<u>Total Revenue:</u>	9,693,325.79		10,432,850.00		5,961,630.26		57.14
TRANFERS IN	2,512,980.00		2,714,530.00		254,000.00		9.36
<u>Total Other Sources Of Funds:</u>	2,512,980.00		2,714,530.00		254,000.00		9.36
TOTAL REVENUES	12,206,305.79		13,147,380.00		6,215,630.26		47.28
SALARIES - FULL TIME	2,304,411.10		2,496,540.00		1,043,057.60		41.78
SALARIES - PART TIME	952,000.21		1,105,930.00		613,324.55		55.46
SUPPLIES	393,518.47		520,340.00		184,823.99		35.52
EQUIPMENT	68,822.66		71,550.00		12,051.84		16.84
UTILITIES	339,832.62		361,890.00		127,404.64		35.21
CONTRACTUAL SERVICES	1,882,795.94		2,158,100.00		790,950.20		36.65
INSURANCES	1,252,460.96		1,521,620.00		526,218.38		34.58
OTHER EXPENDITURES	300,643.15		266,220.00		34,773.38		13.06
PRINCIPAL AND INTEREST	1,913,467.98		1,920,540.00		259,210.15		13.50
CAPITAL OUTLAY	500.00		222,800.00		165,112.77		74.11
<u>Total Expenditure:</u>	9,408,453.09		10,645,530.00		3,756,927.50		35.29
TRANSFERS OUT	2,877,843.74		3,186,530.00		254,000.00		7.97
<u>Total Other Uses Of Funds:</u>	2,877,843.74		3,186,530.00		254,000.00		7.97
TOTAL EXPENDITURES	12,286,296.83		13,832,060.00		4,010,927.50		29.00
TOTAL REVENUES - ALL FUNDS	12,206,305.79		13,147,380.00		6,215,630.26		47.28
TOTAL EXPENDITURES - ALL FUNDS	12,286,296.83		13,832,060.00		4,010,927.50		29.00
NET OF REVENUES & EXPENDITURES	(79,991.04)		(684,680.00)		(+) 2,204,702.76		322.00
BEG. FUND BALANCE - ALL FUNDS	5,387,418.67		5,387,418.67		5,387,418.67		
END FUND BALANCE - ALL FUNDS	5,307,427.63		4,702,738.67		7,512,130.39		

Change after 5 months

**Sum-1
 Operating and
 Bond Payments**

PERIOD ENDING 09/30/2019

% Fiscal Year Completed: 41.80

5 months

Capital Improvements Fund

ACCOUNT DESCRIPTION	END BALANCE 04/30/2019		2019-20 ORIGINAL BUDGET	YTD BALANCE 09/30/2019		% BDGT USED
	NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 80 - CAPITAL IMPROVEMENT FUND						
INTEREST	16,818.81		5,000.00	10,259.35		205.19
GRANTS	84,747.24		2,800.00	202,800.00		7,242.86
DONATIONS	196,912.34		134,000.00	70,407.49		52.54
<u>Total Revenue:</u>	298,478.39		141,800.00	<u>283,466.84</u>		199.91
TRANFERS IN	364,863.74		472,000.00	0.00		0.00
BOND SALES	738,065.00		738,070.00	0.00		0.00
<u>Total Other Sources Of Funds:</u>	1,102,928.74		1,210,070.00	<u>0.00</u>		0.00
TOTAL REVENUES	1,401,407.13		1,351,870.00	283,466.84		20.97
CAPITAL OUTLAY	1,085,548.62		3,346,870.00	100,241.81		3.00
Total Expenditure:	1,085,548.62		3,346,870.00	100,241.81		3.00
<u>TRANSFERS OUT</u>	0.00		0.00	<u>0.00</u>		0.00
Total Other Uses Of Funds:	0.00		0.00	0.00		0.00
<u>TOTAL EXPENDITURES</u>	<u>1,085,548.62</u>		<u>3,346,870.00</u>	<u>100,241.81</u>		<u>3.00</u>
TOTAL REVENUES	1,401,407.13		1,351,870.00	283,466.84		20.97
TOTAL EXPENDITURES	1,085,548.62		3,346,870.00	100,241.81		3.00
NET OF REVENUES & EXPENDITURES	315,858.51		(1,995,000.00)	183,225.03		9.18
BEG. FUND BALANCE	1,724,323.46		1,724,323.46	1,724,323.46		
NET OF REVENUES/EXPENDITURES - 2018-19				(+) 315,858.51		
END FUND BALANCE	2,040,181.97		(270,676.54)	2,223,407.00		

Change after 5 months

**Sum-2
Capital Projects**

All Funds District-Wide

ACCOUNT DESCRIPTION	END BALANCE 04/30/2019		2019-20 ORIGINAL BUDGET		YTD BALANCE 09/30/2019		% BDGT USED
	NORMAL	(ABNORMAL)			NORMAL	(ABNORMAL)	
PROPERTY TAXES	6,792,069.47		7,209,390.00		4,852,713.58		67.31
INTEREST	135,333.42		88,670.00		36,551.38		41.22
SALES	29,528.08		34,460.00		20,150.25		58.47
FEES	1,078,300.54		1,349,420.00		768,906.77		56.98
GRANTS	198,897.37		101,220.00		249,660.17		246.65
INTERGOV REV	242,499.81		230,000.00		64,178.13		27.90
DONATIONS	1,515,175.49		1,561,490.00		252,936.82		16.20
<u>Total Revenue:</u>	9,991,804.18		10,574,650.00		<u>6,245,097.10</u>		59.06
TRANFERS IN	2,877,843.74		3,186,530.00		254,000.00		7.97
BOND SALES	738,065.00		738,070.00		0.00		0.00
<u>Total Other Sources Of Funds:</u>	3,615,908.74		3,924,600.00		<u>254,000.00</u>		6.47
TOTAL REVENUES	13,607,712.92		14,499,250.00		6,499,097.10		44.82
SALARIES - FULL TIME	2,304,411.10		2,496,540.00		1,043,057.60		41.78
SALARIES - PART TIME	952,000.21		1,105,930.00		613,324.55		55.46
SUPPLIES	393,518.47		520,340.00		184,823.99		35.52
EQUIPMENT	68,822.66		71,550.00		12,051.84		16.84
UTILITIES	339,832.62		361,890.00		127,404.64		35.21
CONTRACTUAL SERVICES	1,882,795.94		2,158,100.00		790,950.20		36.65
INSURANCES	1,252,460.96		1,521,620.00		526,218.38		34.58
OTHER EXPENDITURES	300,643.15		266,220.00		34,773.38		13.06
PRINCIPAL AND INTEREST	1,913,467.98		1,920,540.00		259,210.15		13.50
CAPITAL OUTLAY	1,171,141.74		3,569,670.00		265,354.58		7.43
<u>Total Expenditure:</u>	10,579,094.83		13,992,400.00		<u>3,857,169.31</u>		27.57
TRANSFERS OUT	2,877,843.74		3,186,530.00		254,000.00		7.97
<u>Total Other Uses Of Funds:</u>	2,877,843.74		3,186,530.00		<u>254,000.00</u>		7.97
TOTAL EXPENDITURES	13,456,938.57		17,178,930.00		4,111,169.31		23.93
TOTAL REVENUES - ALL FUNDS	13,607,712.92		14,499,250.00		6,499,097.10		44.82
TOTAL EXPENDITURES - ALL FUNDS	13,456,938.57		17,178,930.00		4,111,169.31		23.93
NET OF REVENUES & EXPENDITURES	150,774.35		(2,679,680.00)		(+) 2,387,927.79		89.11
BEG. FUND BALANCE - ALL FUNDS	7,111,742.13		7,111,742.13		7,111,742.13		
END FUND BALANCE - ALL FUNDS	7,262,516.48		4,432,062.13		<u>9,650,444.27</u>		

Change after 5 months

**Sum-3
 All Funds
 District-Wide**

General Fund

		END BALANCE 04/30/2019	2019-20 ORIGINAL BUDGET	5 months YTD BALANCE 09/30/2019	% BDGT USED
ACCOUNT	DESCRIPTION	NORMAL (ABNORMAL)		NORMAL (ABNORMAL)	
Fund 01 - GENERAL FUND					
PROPERTY TAXES		1,939,815.02	2,054,290.00	1,382,771.10	67.31
INTEREST		70,105.20	60,000.00	11,297.66	18.83
SALES		42.53	0.00	11.00	100.00
FEES		23,718.30	28,900.00	19,565.69	67.70
GRANTS		6,038.00	6,620.00	0.00	0.00
INTERGOV REV		111,486.74	110,000.00	0.00	0.00
DONATIONS		55,213.09	49,500.00	3,106.28	6.28
<u>Total Revenue:</u>		2,206,418.88	2,309,310.00	<u>1,416,751.73</u>	61.35
TRANFERS IN		1,450,500.00	1,450,000.00	62,000.00	4.28
<u>Total Other Sources Of Funds:</u>		1,450,500.00	1,450,000.00	<u>62,000.00</u>	4.28
TOTAL REVENUES		3,656,918.88	3,759,310.00	1,478,751.73	39.34
SALARIES - FULL TIME		1,322,381.34	1,379,530.00	586,942.90	42.55
SALARIES - PART TIME		85,117.53	135,460.00	73,810.53	54.49
SUPPLIES		157,779.00	232,030.00	58,420.65	25.18
EQUIPMENT		43,084.71	41,250.00	10,620.57	25.75
UTILITIES		108,354.72	134,400.00	34,824.77	25.91
CONTRACTUAL SERVICES		421,341.14	397,930.00	128,749.24	32.35
INSURANCES		177,015.68	249,330.00	100,290.37	40.22
OTHER EXPENDITURES		60,125.22	66,080.00	8,095.57	12.25
<u>Total Expenditure:</u>		2,375,199.34	2,636,010.00	<u>1,001,754.60</u>	38.00
TRANSFERS OUT		1,116,729.71	1,495,030.00	192,000.00	12.84
<u>Total Other Uses Of Funds:</u>		1,116,729.71	1,495,030.00	<u>192,000.00</u>	12.84
TOTAL EXPENDITURES		3,491,929.05	4,131,040.00	1,193,754.60	28.90
TOTAL REVENUES		3,656,918.88	3,759,310.00	1,478,751.73	39.34
TOTAL EXPENDITURES		3,491,929.05	4,131,040.00	1,193,754.60	28.90
NET OF REVENUES & EXPENDITURES		164,989.83	(371,730.00)	(+) 284,997.13	76.67
BEG. FUND BALANCE		2,431,415.11	2,431,415.11	2,431,415.11	
NET OF REVENUES/EXPENDITURES - 2018-19				164,989.83	
END FUND BALANCE		2,596,404.94	2,059,685.11	2,881,402.07	

Change after 5 months

General Fund

Recreation Fund

ACCOUNT DESCRIPTION	END BALANCE 04/30/2019		2019-20 ORIGINAL BUDGET	5 months YTD BALANCE 09/30/2019		% BDGT USED
	NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 05 - RECREATION FUND						
PROPERTY TAXES	2,050,525.88		2,171,680.00	1,461,778.05		67.31
INTEREST	9,505.83		4,000.00	4,191.77		104.79
SALES	29,434.05		34,400.00	19,948.25		57.99
FEES	787,091.92		1,031,110.00	570,372.33		55.32
GRANTS	5,450.00		4,900.00	1,875.00		38.27
DONATIONS	46,432.31		83,120.00	62,009.54		74.60
<u>Total Revenue:</u>	2,928,439.99		3,329,210.00	<u>2,120,174.94</u>		63.68
TRANFERS IN	5,420.00		25,000.00	0.00		0.00
<u>Total Other Sources Of Funds:</u>	5,420.00		25,000.00	<u>0.00</u>		0.00
TOTAL REVENUES	2,933,859.99		3,354,210.00	2,120,174.94		63.21
SALARIES - FULL TIME	641,965.08		752,210.00	314,070.63		41.75
SALARIES - PART TIME	551,642.08		602,330.00	373,080.14		61.94
SUPPLIES	165,174.18		198,560.00	99,728.52		50.23
EQUIPMENT	11,246.10		20,800.00	586.77		2.82
UTILITIES	90,873.81		90,500.00	54,890.50		60.65
CONTRACTUAL SERVICES	349,943.97		356,120.00	188,514.88		52.94
INSURANCES	76,453.91		120,580.00	49,665.11		41.19
OTHER EXPENDITURES	170,915.64		181,900.00	5,248.29		2.89
<u>Total Expenditure:</u>	2,058,214.77		2,323,000.00	<u>1,085,784.84</u>		46.74
TRANSFERS OUT	934,120.00		1,026,000.00	0.00		0.00
<u>Total Other Uses Of Funds:</u>	934,120.00		1,026,000.00	<u>0.00</u>		0.00
TOTAL EXPENDITURES	2,992,334.77		3,349,000.00	1,085,784.84		32.42
TOTAL REVENUES	2,933,859.99		3,354,210.00	2,120,174.94		63.21
TOTAL EXPENDITURES	2,992,334.77		3,349,000.00	1,085,784.84		32.42
NET OF REVENUES & EXPENDITURES	(58,474.78)		5,210.00	(+) 1,034,390.10		9,853.94
BEG. FUND BALANCE	594,497.24		594,497.24	594,497.24		
NET OF REVENUES/EXPENDITURES - 2018-19				(58,474.78)		
END FUND BALANCE	536,022.46		599,707.24	1,570,412.56		

Change after 5 months

Recreation Fund

Museum Fund

DB: Urbana Park Dist

% Fiscal Year Completed: 41.80

5 months

		END BALANCE	2019-20	YTD BALANCE	
		04/30/2019	ORIGINAL	09/30/2019	% BDGT
ACCOUNT	DESCRIPTION	NORMAL (ABNORMAL)	BUDGET	NORMAL (ABNORMAL)	USED
Fund 09 - MUSEUM FUND					
	PROPERTY TAXES	831,349.29	880,410.00	592,613.37	67.31
	INTEREST	4,212.33	2,000.00	1,540.72	77.04
	SALES	14.50	30.00	0.00	0.00
	FEES	116,832.09	116,450.00	105,271.86	90.40
	GRANTS	500.00	100.00	1,350.00	1,350.00
	DONATIONS	7,233.94	7,750.00	2,627.39	33.90
	Total Revenue:	960,142.15	1,006,740.00	703,403.34	69.87
	TRANFERS IN	1,450.00	5,000.00	0.00	0.00
	Total Other Sources Of Funds:	1,450.00	5,000.00	0.00	0.00
	TOTAL REVENUES	961,592.15	1,011,740.00	703,403.34	69.52
	SALARIES - FULL TIME	250,585.67	261,770.00	108,257.20	41.36
	SALARIES - PART TIME	117,507.11	164,840.00	88,227.84	53.52
	SUPPLIES	21,495.54	33,510.00	10,319.34	30.79
	EQUIPMENT	10,430.37	9,000.00	54.95	0.61
	UTILITIES	19,305.83	20,100.00	5,367.16	26.70
	CONTRACTUAL SERVICES	57,072.26	80,850.00	21,820.80	26.99
	INSURANCES	28,603.46	34,960.00	12,064.67	34.51
	OTHER EXPENDITURES	7,867.13	11,240.00	3,362.44	29.91
	Total Expenditure:	512,867.37	616,270.00	249,474.40	40.48
	TRANSFERS OUT	418,461.00	512,000.00	0.00	0.00
	Total Other Uses Of Funds:	418,461.00	512,000.00	0.00	0.00
	TOTAL EXPENDITURES	931,328.37	1,128,270.00	249,474.40	22.11
	TOTAL REVENUES	961,592.15	1,011,740.00	703,403.34	69.52
	TOTAL EXPENDITURES	931,328.37	1,128,270.00	249,474.40	22.11
	NET OF REVENUES & EXPENDITURES	30,263.78	(116,530.00)	(+) 453,928.94	389.54
	BEG. FUND BALANCE	341,187.21	341,187.21	341,187.21	
	NET OF REVENUES/EXPENDITURES - 2018-19			30,263.78	
	END FUND BALANCE	371,450.99	224,657.21	825,379.93	

Change after 5 months

Museum Fund

Urbana Indoor Aquatic Center Fund

ACCOUNT DESCRIPTION	END BALANCE 04/30/2019		2019-20 ORIGINAL BUDGET	5 months YTD BALANCE 09/30/2019		% BDGT USED
	NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 16 - URBANA INDOOR AQUATICS CENTER FUND						
INTEREST	0.00		0.00	0.00		0.00
SALES	37.00		30.00	191.00		636.67
FEES	147,358.23		167,110.00	72,396.89		43.32
GRANTS	10,613.51		0.00	0.00		0.00
DONATIONS	1,045,275.27		531,420.00	30,864.02		5.81
<u>Total Revenue:</u>	1,203,284.01		698,560.00	<u>103,451.91</u>		14.81
TRANFERS IN	7,580.00		3,500.00	0.00		0.00
<u>Total Other Sources Of Funds:</u>	7,580.00		3,500.00	<u>0.00</u>		0.00
TOTAL REVENUES	1,210,864.01		702,060.00	103,451.91		14.74
SALARIES - FULL TIME	88,182.54		103,030.00	33,128.84		32.15
SALARIES - PART TIME	197,733.49		203,300.00	78,114.41		38.42
SUPPLIES	46,240.76		52,040.00	15,932.79		30.62
EQUIPMENT	4,061.48		500.00	789.55		157.91
UTILITIES	121,298.26		116,890.00	32,322.21		27.65
CONTRACTUAL SERVICES	680,772.41		143,150.00	37,837.39		26.43
INSURANCES	69,682.59		78,150.00	23,299.32		29.81
OTHER EXPENDITURES	2,892.48		5,000.00	728.06		14.56
<u>Total Expenditure:</u>	1,210,864.01		702,060.00	<u>222,152.57</u>		31.64
TOTAL EXPENDITURES	1,210,864.01		702,060.00	222,152.57		31.64
TOTAL REVENUES	1,210,864.01		702,060.00	103,451.91		14.74
TOTAL EXPENDITURES	1,210,864.01		702,060.00	222,152.57		31.64
NET OF REVENUES & EXPENDITURES	0.00		0.00	(-) (118,700.66)		100.00
BEG. FUND BALANCE	5.10		5.10	5.10		
END FUND BALANCE	5.10		5.10	(118,695.56)		

Change after 5 months

Indoor Pool



Urbana Park District
Treasurer's Report at September 30, 2019

Printed on 10/3/2019

Fund	Cash on Hand	Chase Cking	Busey Savings*, Chase Svngs* (operations)	Busey With* Chase Svngs* Commerce CD* Busey CD*	Illinois Funds*	Park Pool*	Due(To)/From Other Funds	Fund Total
01 General	100.00	170,341.30	546,717.75	1,500,276.81	933,746.07	923,085.06	7,431.17	4,081,698.16
05 Recreation	400.00	283,335.58	306,735.02	6,195.58	1,006,180.55	11.73	0.00	1,602,858.46
09 Museum	100.00	147,137.13	188,988.47	1,101.29	501,205.98	11.73	0.00	838,544.60
16 Urbana Indoor Pool	200.00	135,753.20	0.00	0.00	0.00	0.00	0.00	135,953.20
20 IMRF	0.00	60,434.72	50,861.30	897.96	120,600.17	50,173.95	0.00	282,968.10
21 Audit	0.00	15,430.11	18.19	85.10	0.00	0.00	0.00	15,533.40
22 Liability	0.00	200,605.45	38,167.15	907.94	201,589.91	1.57	0.00	441,272.02
23 Social Security	0.00	77,107.24	90,085.67	799.38	50,120.59	11.73	0.00	218,124.61
30 Special Recreation	0.00	112.23	22.85	0.00	0.00	0.00	0.00	135.08
32 Police	0.00	3,804.93	920.71	48.74	55,296.62	11.73	0.00	60,082.73
43 Park House	0.00	14,446.93	0.00	0.00	0.00	10.18	0.00	14,457.11
50 Scholarship Fund	0.00	26,024.95	0.00	0.00	0.00	0.00	0.00	26,024.95
51 Meadowbrook Park	0.00	12,664.93	63.98	0.00	0.00	0.00	0.00	12,728.91
52 English Trust	0.00	31.19	0.00	475,233.12	0.00	0.00	0.00	475,264.31
53 Hall Sculpture Fund	0.00	2,802.45	453.11	0.00	0.00	0.00	0.00	3,255.56
60 Replacement Tax	0.00	117.40	1,483.64	0.00	21,177.13	0.00	0.00	22,778.17
61 Working Cash	0.00	300.43	25,263.42	0.00	100,241.16	0.00	0.00	125,805.01
70 Bond P & I	0.00	45,663.21	129,091.50	2,735.75	301,277.27	0.00	0.00	478,767.73
80 Capital Improvement	0.00	506,000.90	328,048.57	246,000.00	1,143,323.70	33.83	0.00	2,223,407.00
81 Land Acquisition	0.00	53,518.52	4,100.19	0.00	0.00	0.00	0.00	57,618.71
82 CL Pool Renewal	0.00	747.00	4,360.57	0.00	75,180.90	0.00	0.00	80,288.47
83 Perkins Road	0.00	302,924.40	5,618.16	0.00	71,256.18	0.00	0.00	379,798.74
91 Payroll	0.00	9,710.11	0.00	0.00	0.00	0.00	(6,431.17)	3,278.94
92 Interim	0.00	1,000.00	0.00	0.00	0.00	0.00	(1,000.00)	0.00
Total	800.00	2,070,014.31	1,721,000.25	2,234,281.67	4,581,196.23	973,351.51	0.00	11,580,643.97

*Interest bearing savings, money market, certificates of deposit or managed accounts
Investments with Busey Wealth Management are listed at cost with values as of 9/30/19



Computer#

Printed on 10/3/2019

Urbana Park District
Investments by Institution at September 30, 2019

			<u>Gross</u>	<u>Fees</u>
Busey Bank	Savings Account**	249,643.13	0.18%	
Chase Savings-Operations	Collateralized Savings **	1,471,357.12	0.28%	
Busey With Mgmt-(English Pool)	Investment Fund *	475,233.12	2.80%	0.40%
Illinois Funds	Investment Pool **	4,581,196.23	2.14%	
Park Pool-Money Mkt.	Money Market**	1,351.51	1.96%	
Park Pool CD's	Four 1-Year CD's	972,000.00	2.76%	0.15%
Commerce Bank CD's	Seven CD's	653,116.95	2.33%	
	Range from 6 to 36 months, interest rates from 2.25% to 2.45%			

Set Aside Reserves for Hospitals

Presence Hosp,Chase Savings	Collateralized Savings **	20,048.55	0.28%
Presence Hosp,Commerce Bank CDs	Seven CD's	1,085,883.05	2.33%
	Subtotal Reserves for Hospitals	1,105,931.60	

Grand Total Investments 9,509,829.66

* Busey With Management investments are 9/30/19 ending balances shown at cost. Interest for September is included.

** Includes September interest Chase Savings, Illinois Funds, and Park Pool. Does not include September interest Busey Savings.



Urbana Park District
Interfund Loans at September 30, 2019

Fund	Amount	Due to	Due from	Reason
General	6,431.17		Payroll	Balance
7,431.17	1,000.00		Interim	Balance
Payroll	(6,431.17)	General		Balance
Interim	(1,000.00)	General		Balance



**Urbana Park District
Disbursements in September 2019**

Fund	To	For	Amount
General	Payroll	Payroll 9/13/19	57,086.56
	Payroll	Payroll 9/27/19	56,315.33
	Vendor	Vendor Payments	59,574.12
Recreation	Payroll	Payroll 9/13/19	40,982.46
	Payroll	Payroll 9/27/19	37,368.29
	Vendor	Vendor Payments	59,476.47
Museum	Payroll	Payroll 9/13/19	11,750.50
	Payroll	Payroll 9/27/19	12,850.27
	Vendor	Vendor Payments	9,893.19
Indoor Pool	Payroll	Payroll 9/13/19	8,457.62
	Payroll	Payroll 9/27/19	10,067.55
	Vendor	Vendor Payments	11,728.73
IMRF	Vendor	Aug & Sep IMRF Contributions (less PR deductions) Vendor Payments	50,298.36
Audit Fund	Vendor	Vendor Payments	19,100.00
Liability	Vendor	Vendor Payments	19,735.66
Social Security	Payroll	Payroll 9/13, Employer portion	8,841.62
	Payroll	Payroll 9/27, Employer portion	8,720.99
Special Recreation	Vendor	Property Tax Transfer CPD CUSR	34,776.31
Police	Vendor	Vendor Payments	4,745.00
Meadowbrook Park	Vendor	Vendor Payments	4,175.52
Capital Improvement	Vendor	Vendor Payments	5,647.14
Land Acquisition Fund	Vendor	Vendor Payments	148,057.77
Perkins Road Park Site	Vendor	Vendor Payments	125,000.00
Total all disbursements			<u><u>804,649.46</u></u>

CAPITAL BUDGET 2019
80-19

	Jul. 9, 2019 Approved Revision #3 Budget 2019	Year Ended 04/30/19	09/30/19	YTD Total	Probable Committed	(Over) or Under budget
REVENUES						
GO Bond Sales - Dec 2018	738,065	738,065		738,065	738,065	0
Tributes & Donations	12,000	2,300	3,250 *	5,550	12,000	6,450
CUSR UPD ADA Capital Fund (FY 2018-2019)	65,000			0	65,000	65,000
Donations-Showmobile Sound Syst. & Graphics (UPF)	8,000			0	8,000	8,000
Transfer in from Recreation Fund-Showmobile	50,000			0	50,000	50,000
Donations-Carle Mobile Park Van	0		42,000	42,000	42,000	0
Transfer from Museum Fund - APNC Improv.	122,000	28,461		28,461	122,000	93,539
IDNR IGA for Rock Riffles/Saline Improv.	7,000		231,950 *	231,950	7,000	(224,950)
Transfer from the General Fund	300,000			0	300,000	300,000
Grant-American Water CLP lake restoration	2,800		2,800	2,800	2,800	0
Grant-OSLAD CLP	0		200,000	200,000	400,000	200,000
Total Revenues	1,304,865	768,826	480,000	1,248,826	1,746,865	498,039
EXPENDITURES FOR CAPITAL PROJECTS						
<u>Improvements to Parks</u>						
Tributes & Donations	12,000	3,353	638	3,992	12,000	8,008
Cost of Issue	10,700	10,700		10,700	10,700	0
Emerald Ash Borer and Hazard Tree Work	10,000	2,113		2,113	10,000	7,888
Construction Crew Projects	10,000	512		512	10,000	9,488
Technology	20,000	6,600	2,872	9,472	20,000	10,528
Operations Small Equipment	5,000		3,324	3,324	5,000	1,676
Recreation Small Equipment	5,000			0	5,000	5,000
UPD Mechanical Replacement Schedule	10,000			0	10,000	10,000
Trails Projects	40,000	4,100		4,100	40,000	35,900
Hardscapes & Fencing (CLP)	40,000			0	40,000	40,000
UIAC - UPD Share of Capital Expenses	20,000			0	20,000	20,000
PRC Playground	85,000	74,098	8,232	82,329	85,000	2,671
King Pavilion Painting	16,000		13,238	13,238	16,000	2,762
UPD ADA Capital Projects - Park Improvements/Transition	65,000		15,857	15,857	65,000	49,143
Meadowbrook Park House Repairs	61,000	1,760	52,426 *	54,186	61,000	6,814
CLP Rock Riffles/Saline Improv - fr IDNR IGA	7,000		5,750	5,750	7,000	1,250
APNC Solar - fr Museum Fund Transfer	29,000	19,611		19,611	29,000	9,389
APNC Interp Exhibit - fr Museum Fund trans	93,000	8,850	5,310	14,160	93,000	78,840
Leal Park Improvements - fr General Fund trans	100,000		2,558	2,558	100,000	97,442
Health & Wellness Feasibility Study - fr Gen Fund transfer	25,000			0	25,000	25,000
Subtotal	663,700	131,696	110,205	241,901	663,700	
<u>Equipment</u>						
Showmobile	105,345		105,345	105,345	105,345	0
Carle Mobile Park Van fr Donations	0			0	42,000	42,000
Contingency for Vehicle and Equipment Replacement	0			0	0	0
Subtotal	105,345	0	105,345	105,345	147,345	
<u>Crystal Lake Park Improvements</u>						
CLP Improvements fr Bonds	283,020			0	283,020	283,020
CLP Improvements fr Grants	2,800			0	402,800	402,800
CLP Improvements fr Donations/Contributions	0			0	0	0
CLP Improvements fr Transfer from General Fund	175,000			0	175,000	175,000
Subtotal	460,820	0	0	0	860,820	
<u>Contingency (remainder not listed below)</u>						
Blair Park Master Plan	75,000			0	66,954	66,954
	0		8,046	8,046	8,046	0
Subtotal	75,000	0	8,046	8,046	75,000	
Total Expenditures	1,304,865	131,696	223,596	355,292	1,746,865	1,391,573

CAPITAL BUDGET 2018
910-2

	Jul. 9, 2019 Approved Revision #3 Budget 2018	Year Ended 04/30/18	Year Ended 04/30/19	09/30/19	YTD Total	Probable Committed	(Over) or Under budget
REVENUES							
GO Bond Sales - Dec 2017	710,000	710,000			710,000	710,000	0
Transfer from English Fund (UPD Share, UIAC PoolPak)	285,362	31,779	253,583		285,362	285,362	0
Transfer from General Fund (103 Grossbach Purch)	83,570		82,820		82,820	83,570	750
Tributes & Donations	12,000	1,100	9,131		10,231	12,000	1,769
Donations-AMBUCS Berns Tribute	7,077	7,077			7,077	7,077	0
Donations-AMBUCS Berns Tribute (UPF)	100		100		100	100	0
Auction of 2-Ton Dump Truck	4,489		4,489		4,489	4,489	0
CUSR UPD ADA Capital Fund (FY 2018-2019)	65,000				0	65,000	65,000
CUSR UPD ADA Special Distribution (fr Reserves)	45,000		31,219		31,219	45,000	13,781
IDOT Contrib.-303 W University Ave Easements	81,700		81,700		81,700	81,700	0
Donations-Meadowbrook Gateway (UPF)	50,000				0	50,000	50,000
Donations-Weaver KRT Trailhead (UPF)	36,000	36,000			36,000	36,000	0
Donations-Weaver KRT Trailhead	100		100		100	100	0
Donations-Lohmann Disc Golf	1,000		1,000		1,000	1,000	0
Donations-Lohmann Cricket Pitch	2,600		2,600		2,600	2,600	0
Total Revenues	1,383,998	785,955	466,742	0	1,252,697	1,383,998	131,301
EXPENDITURES FOR CAPITAL PROJECTS							
Improvements to Parks							
Tributes & Donations	12,000	453	3,294	516	4,263	12,000	7,737
Cost of Issue	9,800	9,800			9,800	9,800	0
Emerald Ash Borer and Hazard Tree Work	10,000		10,000		10,000	10,000	0
Construction Crew Projects	10,000				0	10,000	10,000
Technology	0				0	0	0
Operations Small Equipment	5,000		4,983	17	5,000	5,000	(0)
Recreation Small Equipment	5,000	504			504	5,000	4,496
UPD Mechanical Replacement Schedule	10,000				0	10,000	10,000
Trails Projects	58,200				0	58,200	58,200
Hardscapes & Fencing (King Park Basketball)	50,000	7,188	36,907		44,095	50,000	5,905
UIAC UPD Share of Capital Expenses	20,000				0	20,000	20,000
UIAC UPD Share PoolPak Replacement, fr English Fund	285,362	31,779	253,583		285,362	285,362	0
MBK Bridge Painting	10,555		10,555		10,555	10,555	0
MBK Gateway, fr Donations	50,000	5,850	5,673		11,523	50,000	38,477
PRC Improvements - Siding	0				0	0	0
PRC Improvements - Landscaping	10,000	1,826	4,140		5,966	10,000	4,034
UPD ADA Capital Projects - Park Improvements/Transition	10,000		266	2,923	3,189	10,000	6,812
UPD ADA Capital Projects - PRC James Room	55,000		34,728	(11,860)	22,868	55,000	32,132
UPD ADA Special Dist - PRC James Room (fr Reserves)	45,000		45,000		45,000	45,000	0
AMBUCS Improvements fr Donations (Berns Tribute)	7,177			6,749	6,749	7,177	428
Weaver-KRT Trailhead Project fr Donations	36,100		30,740		30,740	36,100	5,360
Lohmann Disc Golf fr Donations	1,000		1,000		1,000	1,000	0
Lohmann Cricket Pitch fr Donations	2,600		2,468		2,468	2,600	132
Victory Park-103 Grossbach Dr Purchase & Demo	83,570		82,820	750	83,570	83,570	0
Subtotal	786,364	57,399	526,157	(905)	582,652	786,364	
Equipment							
1-ton Dump Truck	46,165			46,465	46,465	46,465	0
72" Mower	30,975		30,975		30,975	30,975	0
Showmobile - Add'l	1,367			1,470	1,470	1,470	0
Contingency for Vehicle and Equipment Replacement	0				0	0	0
Subtotal	78,507	0	30,975	47,935	78,910	78,910	
Crystal Lake Park Improvements							
CLP Improvements fr Bonds	391,864				0	382,213	382,213
Water Quality	23,851	6,058	17,793	6,066 *	29,917	29,917	0
CLP Pillar Relocation	0			3,585	3,585	3,585	0
CLP Improvements fr Grants	0				0	0	0
CLP Improvements fr Donations/Contributions	0				0	0	0
Subtotal	415,715	6,058	17,793	9,651	33,502	415,715	
Contingency (remainder not listed below)							
Leal Park Path	75,000				0	71,797	71,797
Leal Park Path	28,412		28,412		28,412	28,412	0
Blair Park Survey	0			2,800 *	2,800	2,800	0
Subtotal	103,412	0	28,412	2,800	31,212	103,009	
Total Expenditures	1,383,998	63,457	603,337	59,480	726,275	1,383,998	657,723

CAPITAL BUDGET 2017
910-9

	Jul. 9, 2019 Approved Revision #5 Budget 2017	Year Ended 04/30/17	Year Ended 04/30/18	Year Ended 04/30/19	09/30/19	YTD Total	Probable Committed	(Over) or Under budget
REVENUES								
GO Bond Sales - Dec 2016	710,000	710,000				710,000	710,000	0
Tributes & Donations	10,620	2,900	7,720			10,620	10,620	0
Donation, Sunnycrest Tot Lot Playground Equip	2,300		2,300			2,300	2,300	0
Donations-Urbana Parks Fdn (Kimpel 4 of 4)	5,600		5,600			5,600	5,600	0
CUSR UPD ADA Capital Fund (FY 2017-2018)	62,553		4,824	57,729		62,553	62,553	0
Grants-ITEP CLP Park Street Path	426,600			84,747		84,747	426,600	341,853
Donations-CLP Restoration	275	275				275	275	0
Donations-CLP Park Street Path (Carle)	107,000					0	107,400	107,400
Donations-CLP Sediment Basin City of Urbana Contrib.	200,000		90,766		18,207	108,974	200,000	91,026
Donations-AMBUCS Improvements	4,163		4,163			4,163	4,163	0
KRT Connectivity Study IGA-City of Urb Contrib.	6,166			6,166		6,166	6,166	0
KRT Connectivity Study IGA-CCFPD Contrib.	3,500		3,122	378		3,500	3,500	0
Misc-Scottswood Drainage District Refund	44,790	44,790				44,790	44,790	0
Auction of Skidsteer	25,250		25,250			25,250	25,250	0
Total Revenues	1,608,817	757,965	143,745	149,020	18,207	1,068,937	1,609,217	540,279
EXPENDITURES FOR CAPITAL PROJECTS								
<u>Improvements to Parks</u>								
UPD ADA Capital Projects - Park Improvements/Transition	62,553		4,824	57,729		62,553	62,553	0
Tributes & Donations	10,620	85	7,397	3,138		10,620	10,620	(0)
Cost of Issue	8,500	8,500				8,500	8,500	0
Emerald Ash Borer and Hazard Tree Work	15,000		12,705	2,295		15,000	15,000	0
Construction Crew Projects	20,000			3,101	2,703 *	5,803	20,000	14,197
Technology	5,939			5,939		5,939	5,939	0
Operations Small Equipment	10,000		3,592	6,105	303	10,000	10,000	0
Recreation Small Equipment	10,000	4,206	888	4,505		9,599	10,000	401
Trails Projects (CLP / ITEP Overage)	40,000			250	5,992	6,242	40,000	33,758
UPD Mechanical Replacement Schedule	10,000		8,000			8,000	10,000	2,000
Hardscapes & Fencing (Larson Tennis Court)	40,000		40,000			40,000	40,000	0
UIAC - UPD Share of Capital Expenses	40,000		8,838		6,725 *	15,563	40,000	24,437
Planning Studies & Initiatives (KRT Traffic Study)	25,000		16,497	8,503		25,000	25,000	0
CLP Demolition of 901 N. Broadway	62,609	8,738	53,870			62,608	62,609	1
Crystal Lake Park Improvements fr. Donations	275					0	275	275
CLP Reforestation-Parks Fdn Donation (Kimpel 4 of 4)	5,600	1,721	3,279	600		5,600	5,600	0
CLP Park Street Path ITEP fr Grant Funds	426,600		69,876	29,095	15,625	114,596	426,600	312,004
CLP Park Street Path ITEP fr Contributions (Carle)	107,000		17,469	27,061	12,928	57,459	107,400	49,941
CLP Sediment Basin-fr City of Urbana Contrib.	200,000	100,851	23,552	(6,297)	(9,133)	108,974	200,000	91,026
AMBUCS Improvements fr Donations	4,163		2,000	2,163		4,163	4,163	0
Sunnycrest Tot Lot Playground Equip fr Donations	2,300		2,300			2,300	2,300	0
Subtotal	1,106,159	124,101	275,088	144,186	35,143	578,518	1,106,559	
<u>Equipment</u>								
2017 Toyota Prius M-21	22,756	22,857	(101)			22,756	22,756	0
Bobcat Compact Track Loader	8,575	8,575				8,575	8,575	0
Bobcat Tilt Trailer	8,303	8,303				8,303	8,303	0
Avant Lift	35,176		35,176			35,176	35,176	0
2 x 72" John Deere Mowers	56,428		56,428			56,428	56,428	0
2017 Dodge Ram 1500 M-13	22,539		22,539			22,539	22,539	0
M-13 Toolbox	780		780			780	780	0
Vehicle Decals	57		57			57	57	0
Snowplow attachment	1,694		1,694			1,694	1,694	0
M-13 Radio	938		938			938	938	0
Contingency for Vehicle and Equipment Replacement	0					0	0	0
Subtotal	157,247	39,735	117,512	0	0	157,247	157,247	
<u>Contingency (remainder not listed below)</u>								
	0					0	(0)	(0)
Larson Tennis Court-add'l	23,500		23,500			23,500	23,500	(0)
CLP Rain Garden Improvements-Bioswale Add'l	2,153		2,153			2,153	2,153	0
Dog Park concrete driveway approach	2,280		2,280			2,280	2,280	0
Kerr precast concrete panels caulking	5,358		5,358			5,358	5,358	0
Binkerd Asbestos, Demolition, Seeding, Well Sealing	33,621		32,121	1,500		33,621	33,621	(0)
CLPFAC/APNC Parkinglot sealing	19,050		19,050			19,050	19,050	0
Crystal Lake Improvements	257,019		23,756	23,501	16,155	63,413	257,019	193,606
APNC Bioswale Project - Add'l	2,430		636	1,794		2,430	2,430	0
Subtotal	345,411	0	108,854	26,795	16,155	151,804	345,411	0
Total Expenditures	1,608,817	163,836	501,454	170,980	51,298	887,569	1,609,217	721,648

CAPITAL BUDGET 2016
910-8

	Nov. 13, 2018 Approved Revision #5 Budget 2016	Year Ended 04/30/16	Year Ended 04/30/17	Year Ended 04/30/18	04/30/19	09/30/19	YTD Total	Probable Committed	(Over) or Under budget
REVENUES									
Transfer from General Fund	500,000		500,000				500,000	500,000	0
GO Bond Sales - Dec 2015	710,000	710,000					710,000	710,000	0
Donations, Memorials, Special Requests	23,691	8,600	10,675	4,416			23,691	23,691	0
Donations, Urbana Parks Fdn (Kimpel 3 of 4)	5,000	0	5,000				5,000	5,000	0
Donation, Phillips Recreation Center (Houston)	35,050	0	35,050				35,050	35,050	(0)
CUSR UPD ADA Capital Fund (FY 2016-2017)	56,666	2,500	47,348	6,818			56,666	56,666	0
Auction of Wide Area Mower	13,755	0	13,755				13,755	13,755	0
Total Revenues	1,344,162	721,100	611,828	11,233	0	0	1,344,162	1,344,162	0
EXPENDITURES FOR CAPITAL PROJECTS									
<u>Improvements to Parks</u>									
UPD ADA Capital Projects - Park Improvements/Transition	56,666	10,347	44,678	1,641			56,666	56,666	0
Memorials & Special Requests	23,691		17,587	1,423	4,681		23,691	23,691	0
Cost of Issue	8,100	7,750	350				8,100	8,100	0
Scottswood Drainage Assessment Payment #15 of 15	0						0	0	0
Emerald Ash Borer and Hazard Tree Work	15,000		9,690	5,310			15,000	15,000	0
Construction Crew Projects	20,000		4,090	6,008	9,903		20,000	20,000	0
Technology	20,000		9,245	10,200	555		20,000	20,000	0
Operations Small Equipment	10,000		6,321	3,679			10,000	10,000	(0)
Recreation Small Equipment	10,000	5,245	4,755				10,000	10,000	0
Crystal Lake Park Improvements fr. Bonds	23,925	1,545	9,005	13,375			23,925	23,925	0
Crystal Lake Park Improvements fr. General Fund Trans	500,000				57,255	(9,133)	48,122	500,000	451,878
CLP Lake Sediment Basin	50,000		50,000				50,000	50,000	0
CLP Reforestation-Parks Fdn Donation (Kimpel 3 of 4)	5,000		2,159	2,841			5,000	5,000	0
Trails Projects (CLP/Overage for ITEP)	21,800	300	21,500				21,800	21,800	0
MBK Hickman Wildflower Walk	15,000	14,985	15				15,000	15,000	0
UPD Mechanical Replacement Schedule	10,000		5,659	4,341			10,000	10,000	0
CLP Road Repairs	15,000		15,000				15,000	15,000	0
CLP Nature Playscape	10,000		10,000				10,000	10,000	0
Brookens Gym Floor	0						0	0	0
Hardscapes (Larson Tennis Court)	40,000		13,189	26,811			40,000	40,000	0
UIAC - UPD Share of Capital Expenses	40,000		21,207	18,793			40,000	40,000	0
Phillips Recreation Center Improvements	10,000		10,000				10,000	10,000	0
Phillips Recreation Center Improvements fr. Donations	35,050		35,050				35,050	35,050	0
Subtotal	939,232	40,172	289,500	94,421	72,394	(9,133)	487,354	939,232	
<u>Vehicles and Equipment</u>									
M-18	25,538	25,102	437				25,538	25,538	(0)
Wide Area Mower	55,420	55,420					55,420	55,420	(0)
M-42 Tool Box	622		622				622	622	0
Bobcat Compact Track Loader	82,175		82,175				82,175	82,175	0
Subtotal	163,755	80,522	83,234	0	0	0	163,756	163,755	
<u>Contingency (remainder not listed below)</u>									
	0						0	0	0
Blair Baseball Backstop Fencing	12,460	3,870	8,590				12,460	12,460	0
Leal Gazebo/PRC Roof Design Services	4,750		4,750				4,750	4,750	0
Leal Gazebo Roof Construction	36,100		30,400	5,700			36,100	36,100	0
Phillips Recreation Center Improvements-add'l	837		837				837	837	0
CLP Lake Sediment Basin-add'l	46,810		34,232	12,578			46,810	46,810	(0)
Crystal Lake Improvements	4,875			4,875			4,875	4,875	0
Phillips Recreation Center Siding	79,608			29,706	49,902		79,608	79,608	(0)
King Park Bankshot Basketball	29,523			300	29,223		29,523	29,523	0
Meadowbrook Bridge Painting - Additional	13,265				13,265		13,265	13,265	0
Phillips Recreation Center James Room - Additional	12,947				12,948		12,948	12,947	(1)
Subtotal	241,175	3,870	78,809	53,159	105,338	0	241,176	241,175	
Total Expenditures	1,344,162	124,564	451,543	147,579	177,731	(9,133)	892,285	1,344,162	451,877



MEETING REMINDERS:

- **October 22, 2019 – UPDAC Meeting (Kerr) @ 7:00 pm**
 - Center on Health, Aging, and Disability
- **November 5, 2019 – Board Study Session Meeting (Kerr) @ 6:30 pm**
 - Aquatics Program
- **November 12, 2019 – Regular Board Meeting (Kerr) @ 7:00 pm**
 - Public Hearing for Truth in Taxation
 - Action to approve tax levy for the coming fiscal year
 - Approval of annual non-referendum bond sale ordinance – Dave Phillips of Speer Financial will attend and provide information on the General Obligation Bonds and Board will award low bid
 - Approve annual capital project budget
 - Capital Budget Revisions
 - ADA Transition Plan Update
 - Appoint a board representative to the IAPD annual meeting
- **November 19, 2019 (Third Tuesday) – UPDAC Meeting (Kerr) @ 7:00 pm**
 - Athletics Study

For Your Calendar:

DATE	DAY(S)	TIME	ACTIVITY	LOCATION
Oct 24	Thurs	5-8pm	34 th Annual Halloween FunFest	Marketplace Mall, Champaign
Nov 14	Thurs	8-2:30pm	IAPD Legal Symposium	Oak Park, IL
Nov 28	Thanksgiving Day	Check-in: 8am Race start: 9am	52 nd Annual Turkey Trot	Crystal Lake Park

Urbana Park District

Urbana, Illinois

Comprehensive Annual Financial Report

For the Year Ended

April 30, 2019

Prepared By:
Business Services Department

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INTRODUCTORY SECTION

Letter of Transmittal



Urbana Park District

Darius E Phebus Administrative Building / 303 W University Ave / Urbana, IL 61801
Phone 217.367.1536 / Fax 217.367.1391 / www.urbanaparks.org



August 16, 2019

Board of Commissioners Urbana Park District Urbana, Illinois

We are pleased to submit the *Comprehensive Annual Financial Report* of the Urbana Park District for the fiscal year ended April 30, 2019. To the best of our knowledge this report presents a complete and detailed picture of the District's financial operations during the 2018-2019 fiscal year and the financial condition of the District as of April 30, 2019.

This report has been prepared in accordance with the requirements of the Illinois State Statutes and the Illinois Park District Code. The independent auditor's report on the financial statements has been included in this report. We believe the information included in this report is accurate in all material respects and is presented in a manner that fairly sets forth the financial position and results of operations of the District. We believe that all disclosures necessary to enable the reader to gain a thorough understanding of the District's financial activities have been included. Responsibility for the fairness, accuracy and completeness of the information presented is that of the management of the Urbana Park District.

We refer the reader to a discussion by management, which should be read in conjunction with this letter, about the results of this year's operations and any significant changes in the District's fund balances and net position. Management's Discussion and Analysis can be found immediately after the independent auditor's report.

Urbana Park District Structure

The Urbana Park District, organized in 1907, is a separate unit of local government, a municipal corporation under the statutes of the State of Illinois. The District operates under a Board/Manager form of government. The five-member Board of Commissioners is elected to staggered six-year terms in biennial elections.

The District includes 24 parks covering 595 acres. The major recreational facilities include the Phillips Recreation Center, the Anita Purves Nature Center, the Crystal Lake Park Lake House, Brookens Gymnasium, Urbana Indoor Aquatic Center, and the Crystal Lake Park Family Aquatic Center.

The Darius E. Phebus Administration Building located in Leal Park is the administrative center for the District.

The District's Planning and Operations facility is located in Chief Shemauger Park on Kerr Avenue. The District maintains a storage facility located on Hickory Street.

Economic Condition and Outlook

The Urbana Park District is located in east-central Illinois, which is one of the most stable economic environments in the state. A major reason for this stability is the University of Illinois at Urbana-Champaign. Also, Carle Foundation Hospital and Carle Clinic along with OSF HealthCare Heart of Mary Medical Center and Christie Clinic are two expanding medical provider groups. There is an additional medical center for teaching and research, the Carle Illinois College of Medicine. The college welcomed its first class of students in fall 2018.

The District is largely a residential community. The District's tax base continues to add new construction of multi-family apartments, town houses and single-family housing aimed at an increasing university population as well as others moving to Urbana employed in medicine, retail shopping and consumer and business services. However, at the same time mirroring the national trend of declining real estate values for existing property, the District sees the taxable value for its existing property decrease. In the levy year reported on in this report, the net result was an increase of 2.21% to the District's Equalized Assessed Value (EAV). Property tax revenue in this report is for levy year 2017 collected by the District in 2018 and reported on in our fiscal year ending in 2019.

In January 2016, the Illinois 4th District Appellate Court ruled the state's 2012 charity care law is unconstitutional, which would have reinstated previously exempt properties of Carle Foundation Hospital and Presence Healthcare to the tax rolls. Upon appeal, in March 2017, the Illinois Supreme Court decided to vacate the 4th District Appellate Court decision in the case on non-constitutional grounds, and sent the case back to the Champaign County circuit court for further proceedings. The ultimate outcome of this case may have impacts on Urbana's future EAV.

The District is a capped property tax District regulated by the 1996 Illinois legislation creating the Property Tax Extension Limitation Law (PTELL or Tax Caps). The law limits the increase in the District's annual property tax extension of a group of capped funds to the lesser of 5% or the percent increase in the Consumer Price Index. For the 2017 tax levy collected in 2018 and reported in fiscal year ended April 30, 2019 the increase in the Consumer Price Index was 2.1%.

Major Initiatives

The District underwent a strategic planning process throughout fiscal year 2019 which culminated in a Strategic Plan document which creates a vision for the years 2020-2024. The plan consists of four distinct and interwoven 'planning pillars': Placemaking, Health & Wellness, Trails & Connectivity, and You Belong Here. The plan serves to unite staff and board towards reaching common goals.

The Placemaking pillar features goals that design and create vibrant and engaging spaces that inspire health and recreation including the multi-phase Crystal Lake Rehabilitation project. Crystal Lake Park remains a priority for the district and community. Staff are working on significant improvements at the park and within the 9-acre lake. Phase I of the rehabilitation project, sediment removal from the basin, was completed in 2017. Upcoming phase II work will include restoration of the shoreline with a native plant buffer that will reduce erosion, improve water quality, and protect from goose impacts. Additionally, stone outcroppings, a kayak beach launch, and other recreational amenities will be included surrounding the lake. Construction is expected to begin in spring of 2020.

The Trails & Connectivity pillar highlights the establishment of multiuse paths within parks for transportation and recreation, while creating park-wide, neighborhood, community, and regional connections. The District was awarded an Illinois Transportation Enhancement Program (ITEP) grant for the engineering and construction of a multi-use pathway along Park Street in Crystal Lake Park. The path will provide a recreational amenity as well as address needed connectivity issues along the southern edge of the park. Construction of the path will be completed in fiscal year 2020. In addition to this trail project, in fiscal year 2019 the District completed initial trailhead development at Weaver Park anticipating the arrival of the Kickapoo Rail Trail in Urbana. The trailhead provides a safe, convenient, and functional transportation link for bicyclists and pedestrians seeking to access and utilize the Kickapoo Rail Trail and includes vehicle parking, bike racks, a bicycle repair station, and wayfinding signage and information.

The Health & Wellness pillar reinforces the District's commitment to providing parks, programs, facilities, and events that promote all dimensions of wellness and includes investigation of new indoor and self-guided opportunities for all ages and abilities. The District is moving forward with a plan of action for athletic, health, and wellness facility and programming needs, with a goal of improving and expanding upon indoor health and wellness space for the community. The vision of this potential space incorporates a variety of opportunities in fitness, wellness, and athletics to promote and improve the overall well-being of community members, while providing indoor, on your own time opportunities.

The You Belong Here pillar celebrates inclusion regardless of age, ethnicity, culture, income, ability, lifestyle, interests and promotes the creation of welcoming and supportive park and recreation experiences for everyone, while encouraging an inclusive and responsive staff culture. The Recreation Department's Outreach & Wellness area was created in fiscal year 2018 to spearhead the District's efforts towards reaching populations that are not currently utilizing District services. Staff assess the wants and needs of those populations in order to be responsive and form meaningful relationships within the community. In addition, access for individuals with disabilities is a priority of the District and each year we build for public access in new construction and in improvements made to existing features as funds become available following the specifications of the Americans with Disabilities Act.

District Departments

The District has three departments: Administration, Recreation, and Planning and Operations. The Administration Department has seven full-time employees and is responsible for strategic planning, administration, accounting services, fund development, and volunteers.

The Recreation Department has eighteen full-time employees, one permanent part-time and 350 seasonal and program based intermittent employees divided into five areas: Community, Environmental, Athletics, Outreach & Wellness and Aquatics Programs. The Recreation Department also oversees the marketing and public information functions of the District.

The Planning and Operations Department has twenty-four full time employees and 20 seasonal employees. The department has six divisions: facilities maintenance, grounds maintenance, aquatics maintenance, light construction, natural areas management, and capital project management and planning.

Financial Management and Budgetary Control

The accounting policies of the District conform to standards generally accepted in the United States of America as promulgated by the Government Accounting Standards Board (GASB). The financial transactions of the District are recorded in individual funds which reflect the nature and purpose of the resources acquired and expended.

The modified accrual basis of accounting is followed by all governmental funds and full accrual is used for business-type activities. Subject to the unique elements of modified accrual versus full accrual accounting methods, revenues and expenditures are recognized when incurred or at a time when they can be accurately measured and verified. Beginning with the 2012 fiscal year the Board of Commissioners adopted a change to the revenue recognition policy used by the District to become zero days instead of sixty days for revenues received by governmental funds to be included in current year governmental fund reporting. The current 2019 fiscal year is the eighth year for the zero days revenue recognition policy.

The management of the District is responsible for establishing and maintaining an internal control structure. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurances that assets are safeguarded against loss, theft or misuse and transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of basic financial statements in accordance with standards generally accepted in the United States of America.

The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived and that estimates and judgments by management are required to assess the expected benefits and related costs of the controls. It is management's belief that the District's system of internal controls adequately safeguards assets and provides reasonable assurance of the proper recording of transactions. Budgetary control is maintained through the adoption of the annual Budget and Appropriation Ordinance and by the approval of the working budget by the Board of Commissioners. In April, a proposed working budget is submitted by staff to the board for its review. This budget includes proposed revenues and expenditures for the fiscal year beginning May 1. In July, a public hearing is conducted to allow citizens of the District to make comments on the proposed budget. The budget is then legally enacted through passage of the Budget and Appropriation Ordinance.

The Business Services Department maintains line-item control over expenditures. The staff is authorized to transfer budget amounts between line items within a fund. However, any transfers between funds must be approved by the Board of Commissioners. The Board of Commissioners and Treasurer review the monthly financial statements to ensure sound financial management.

The budget is driven by the District's strategic initiatives and actions, with a focus on meeting the community's needs for core recreation facilities and programs, while maintaining fiscal strength and responsibility in the face of uncertainty. At the state level, the consideration of a property tax freeze, the implementation of increases to minimum wage, as well as limited or suspended grant opportunities, create challenges for the District. Operating costs of health insurance benefits, utility, and program supplies also continue to rise, highlighting the importance of the prudent stewardship of our resources.

Debt Administration and Capital Obligations

The District uses general obligation (limited series) bonds mainly to acquire, to develop and to renovate parks, facilities, and equipment. The District issues bonds annually.

The use of general obligation bond debt by the District is governed by two Illinois State Statutes:

- (1) Outstanding general obligation (limited series) bonds may not exceed .575% of 1% (0.575%) of the assessed valuation of the District, and (2) the total indebtedness of the District may not exceed 2.875% of the assessed valuation of the District.

However, the tax cap legislation passed in 1996 and revised in 2009 additionally limits to \$833,256 the dollar amount of the property tax extension allowed for the annual repayment of general obligation bonds and interest. The legislation in 2009 allowed an annual increase equivalent to the percent change in the Consumer Price Index (CPI). Restricted by tax caps, the amount of new general obligation bonds the District issued was \$738,065, \$710,000, and \$710,000 in December 2018, 2017 and 2016 respectively. 2018 bonds are one-year bonds. 2017 and 2016 bonds were two-year bonds.

Additionally, the District has debt obligations remaining on two different alternate revenue source bond issues. A twenty-year \$7,405,000 bond issue occurred in calendar year 2010 and has remaining unpaid at April 30, 2019 twelve principal payments totaling \$4,840,000. A twenty-five-year \$7,000,000 bond issue occurred in calendar year 2011 and has remaining unpaid at April 30, 2019 eighteen principal payments totaling \$5,725,000. The District is planning a bond refunding on the 2010 and 2011 issues in fall of 2019.

Independent Audit

Illinois state law requires that an annual independent audit of the financial statements and accounts of all of the District's funds be performed by a certified public accountant selected by the Board of Commissioners. This requirement has been met and the independent auditor's report has been included in this report.

Awards

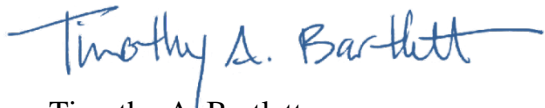
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Urbana Park District for its *Comprehensive Annual Financial Report* for the fiscal year ended April 30, 2018. This was the nineteenth consecutive year that the government has achieved this award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. 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 *Comprehensive Annual Financial Report* continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

Appreciation is expressed to the accounting and administrative office staff of the District and to Mr. Mitch Schluter of the District's auditing firm. Credit should also be given to the Board of Commissioners for its continued interest in advancing the District and in its support of staff.

Respectfully submitted,

A handwritten signature in blue ink that reads "Timothy A. Bartlett". The signature is fluid and cursive, with a long horizontal stroke at the end.

Timothy A. Bartlett
Executive Director

A handwritten signature in blue ink that reads "Catherine R. Roland". The signature is cursive and somewhat stylized, with a large initial "C" and "R".

Catherine R. Roland
Business Manager



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

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Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

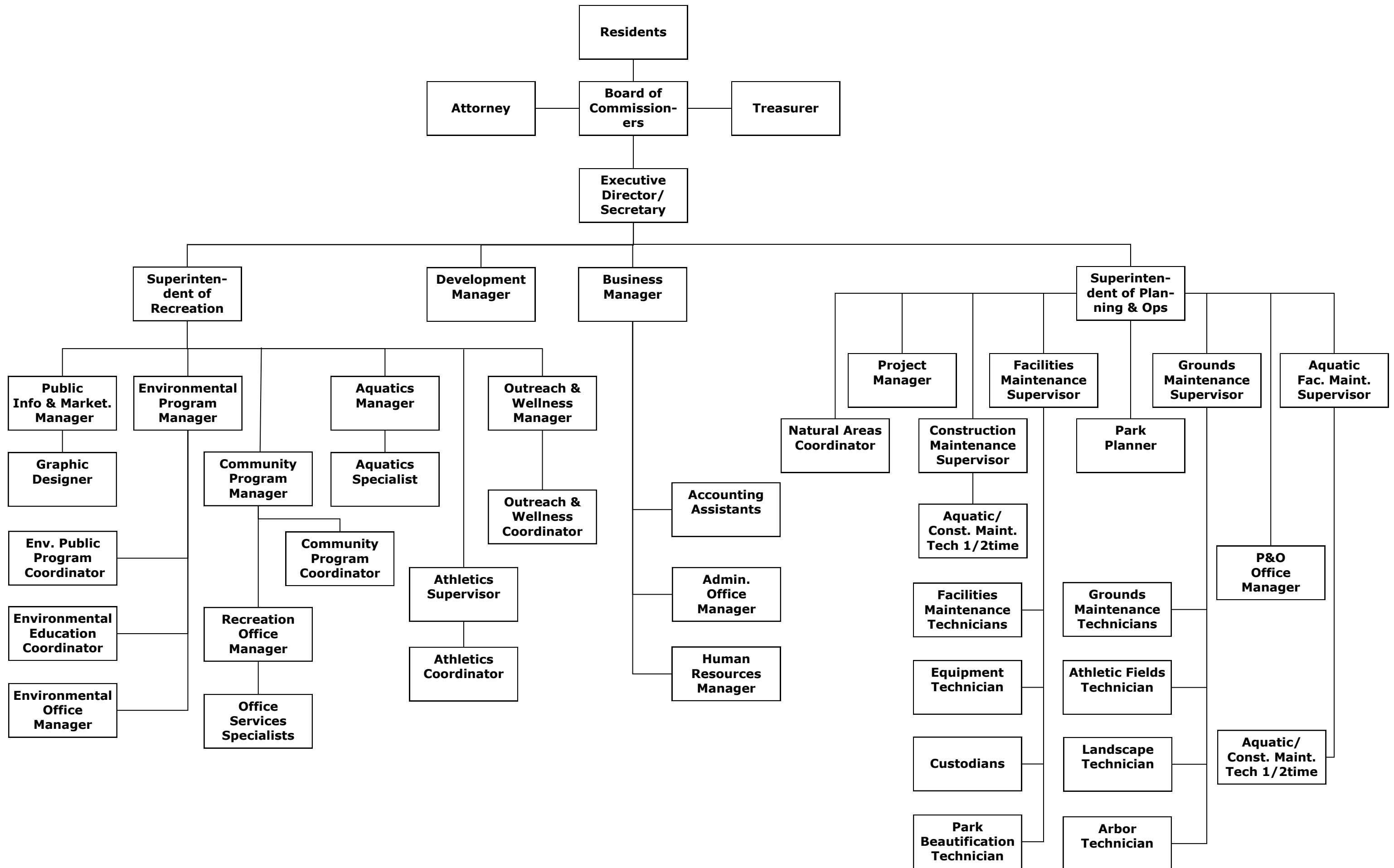
April 30, 2018

Christopher P. Morill

Executive Director/CEO



UPD FULL-TIME ORGANIZATIONAL CHART FY19



URBANA PARK DISTRICT

List of Elected and Appointed Officials

As of the Issuance Date of the Comprehensive Annual Financial Report

Board of Commissioners

President.....Michael Walker
Vice PresidentNancy Delcomyn
CommissionerMeredith Blumthal
CommissionerLashaunda Cunningham
CommissionerRoger Digges
AttorneyMatt Deering
TreasurerRichard Percival
Assistant SecretaryAllison Jones

Administrative Staff

Executive Director and Board Secretary.....Timothy Bartlett
Business ManagerCaty Roland
Superintendent of Recreation.....Corky Emberson
Superintendent of Planning and OperationsDerek Liebert
Development Manager.....Ellen Kirsanoff
Human Resources ManagerAlex Ivanova

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Urbana Park District
Urbana, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Urbana Park District (the District), as of and for the year ended April 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. We have not audited the financial statements of the discretely presented component unit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Urbana Parks Foundation, the discretely-presented component unit, as of and for the year ended December 31, 2018, or the related note disclosure, Note 26. Those financial statements and the related note disclosures were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the financial statements and note disclosure for the Urbana Parks Foundation, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the audit report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of April 30, 2019, and the discretely presented component unit as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund and Major Special Revenue Funds for the applicable year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information


Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis, IMRF Schedule of Changes in Net Pension Liability and Related Ratios, IMRF Schedule of Employer Contributions, and Schedule of Changes in Total OPEB Liability and Related Ratios – Other Post-Employment Benefits on pages 13 through 26 and pages 86 through 89, respectively, be presented to supplement the basic financial statements. Such information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining statements, individual major and non-major fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual major and non-major fund financial statements (Schedules 1 through 20) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual major and non-major fund financial statements (Schedules 1 through 20) are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.


Champaign, Illinois
August 16, 2019

URBANA PARK DISTRICT

Management Discussion and Analysis April 30, 2019

Introduction

As management of the Urbana Park District (UPD), we offer readers of these financial statements this narrative overview and analysis of the financial activities of the Urbana Park District for the fiscal year ended April 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, financial statements, and notes to the basic financial statements contained within this report.

Financial Highlights

- The total assets of the Urbana Park District presented on a government-wide basis in the Statement of Net Position (page 27) exceeded total liabilities at April 30, 2019 by \$17,172,681 (*total net position*). Of this amount, \$2,808,481 (*unrestricted*) may be used to meet UPD's ongoing obligations to citizens and creditors. The remainder is either *invested in capital assets*, \$12,788,653; or, restricted in its use, \$1,575,541 (*restricted*) for making fund specific payments from property tax collections, completing planned capital asset projects and, thirdly, to support a public swimming facility in Urbana.
- The District's *net position end of year* increased during the current year by \$1,020,047 (page 27).
- UPD's total bonded debt decreased by \$624,857 to \$11,378,493 at April 30, 2019.
- UPD's governmental funds (page 30) reported combined ending fund balances of \$7,347,606, an increase of \$235,870 in comparison to the prior year ending fund balances of \$7,111,736.
- In the General Fund, the ending fund balance was \$2,596,408, or 109.3%, of total General Fund expenditures, an increase of \$164,988, or 6.8%, from the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Urbana Park District's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information intended to furnish additional detail to support the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Urbana Park District's finances, in a manner similar to a private-sector business.

The first of these government-wide statements is the Statement of Net Position. This is the district-wide statement of position presenting information that includes all of the District's assets, deferred outflows, liabilities, and deferred inflows. The difference between the assets and deferred outflows and the liabilities and deferred inflows is the District's net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other nonfinancial factors, such as changes in the District's property tax base and the condition of the District's infrastructure, in addition to the financial information provided in this report.

URBANA PARK DISTRICT

Management Discussion and Analysis

April 30, 2019

The second government-wide statement is the Statement of Activities. This statement reports how the District's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement is to show the financial reliance of the District's distinct activities or functions on revenues provided by the District's taxpayers.

Government-wide financial statements distinguish government activities of the District that are principally supported by property taxes, intergovernmental revenues and grants 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 include general government, recreation and cultural opportunities, land and park development. The District has one business-type activity—the Urbana Indoor Aquatic Center.

Beginning in fiscal year 2016, the activities of the Urbana Parks Foundation, a legally separate entity for which the District is financially accountable, are included with the financial statements of the District. The financial information for the Urbana Parks Foundation, a discretely presented component unit, is reported separately from the financial information presented for the District itself, reflected in the *Component Unit* reference in the financial statements.

The government-wide financial statements can be found on pages 27-29 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District's most significant funds rather than the District as a whole. Major funds are reported separately while all others are combined into a single, aggregate presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

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

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to assist in understanding the differences between these two perspectives.

Budgetary comparison statements are included with the basic financial statements for the general fund and major special revenue funds. Budgetary comparison schedules for other special revenue funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the District's adopted annual appropriated budget.

The basic governmental fund financial statements are presented starting on page 30 of this report.

URBANA PARK DISTRICT

Management Discussion and Analysis

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Proprietary Funds

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Urbana Park District maintains one enterprise-type proprietary fund.

Enterprise funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise and presented as business-type activities in the government-wide financial statements. The Urbana Park District utilizes one enterprise fund to account for the operation of the Urbana Indoor Aquatic Center. The basic proprietary fund financial statements can be found on pages 37-39 of this report.

Fiduciary Funds

The Urbana Park District has no fiduciary fund types.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 40-85 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. The required supplementary schedules include 1) the schedule of changes in net pension liability and related ratios and the schedule of employer contributions for the District's pension plan; and 2) the schedule of changes in total other post-employment benefits (OPEB) liability and related ratios for the District's OPEB plan. Required Supplementary Information can be found beginning on page 86 of this report.

Following the required supplementary information, there is also additional supplementary information and statistical information the District has provided to further explain and support the financial statements and provide historical and trend information for the District and the surrounding community. Combining and individual statements and schedules for major and non-major funds are presented in a subsequent section of this report beginning on page 90.

Government-wide Financial Analysis

At April 30, 2019 UPD's *total assets* are \$32,712,664; 69.7% of this amount is invested in *capital assets*, \$22,788,034, after subtracting accumulated depreciation (e.g. land, art, land improvements, buildings and improvements, equipment, and infrastructure). Although the District's *net investment in capital assets*, \$12,788,653 is reported *net of related debt* it should be noted that the resources needed to repay this debt, currently \$11,378,493 in bonded debt due over a period of eighteen years, must be provided from other sources since capital assets themselves cannot be used to liquidate these liabilities.

Tables 1 and 2 on pages 19 and 20 in this section present, for years ending in 2019 and 2018, a comparison of the components of government-wide net position (page 27) and results of activities (page 28) that increased or decreased *total net position*.

URBANA PARK DISTRICT

Management Discussion and Analysis

April 30, 2019

Table 2, page 20

The District's *total (or ending) net position* at April 30, 2019 is \$17,172,681, an increase of \$1,020,047 made in 2019. To compare, the increase to *total net position* was \$811,337 in 2018. Both years recorded an increase in net position reflecting the District's budgetary controls and also specific strategic actions initiated by the District beginning in 2008 to both increase revenue and to improve or replace existing assets.

The District's *total revenues* were \$9,963,482 in fiscal year 2019, an overall increase of \$415,184 or 4.3%, from fiscal year 2018. Of the seven categories that comprise *total revenues*, four increased and three decreased.

The four revenue areas that increased in the order of their percentage change were *interest and investment*, 119%, *operating grants and contributions*, 50%, *property taxes*, 2%, and *other intergovernmental*, 1%,

Revenue from *interest and investment* increased by \$73,428 to \$135,332 in fiscal year 2019 from \$61,904 received in fiscal year 2018. This increase year to year is due primarily to improved cash management processes, improved rates of return on District's investments, and increases in market value on the District's investments.

Amounts received from *operating grants and contributions* in fiscal year 2019 totaling \$1,302,169 for both governmental activities and business-type activities increased \$432,012, 50% more than the total reported in 2018, \$870,157. *Operating grants and contributions* for governmental activities decreased \$57,617 to \$246,279 in 2019 from \$303,896 in 2018 and *operating grants and contributions* for business-type activities increased \$489,629 from \$566,261 in 2018 to \$1,055,890 in 2019. The increase of \$489,629 for business-type activities is the increase in the *operating contribution* required this year from the two governmental units, Urbana Park District and Urbana School District, in order to cover capital costs for facilities that are owned by the Urbana School District and utilized by the Urbana Park District.

Revenues from *property taxes* increased by \$154,157, or 2%, to \$6,792,069 in fiscal year 2019 from the property tax revenue reported in the prior year \$6,637,912. This increase is due to change in the consumer price index of 2.1% applied to the district's prior-year tax extension, along with any increase in equalized assess value (EAV) in the District upon which the taxes are assessed according to the formula in the Property Tax Extension Limitation Law (PTELL) by which the District is bound.

Revenues from *other intergovernmental* increased by \$1,465, 1%, to \$111,487 in fiscal year 2019 from the amount received in the prior year \$110,022. The increase is the amount of additional revenue the District received from the City of Urbana related to the intergovernmental agreement for Tax Increment Financing (TIF) District #4. The amount received is based on the Park District's portion of the taxes received by the TIF that the Park District spent on eligible projects within the TIF District.

The three revenue areas that decreased in the order of percentage change were *capital grants and contributions*, 30%, *charges for services*, 7%, and *state replacement tax*, 5%.

Revenues from *capital grants and contributions* decreased by \$158,485, or 30%, to \$372,971 in fiscal year 2019 from the amount received in the prior year \$531,456. This decrease was mainly because the District received a donation of property with a market value of \$221,833 in fiscal year 2018.

Revenues received from *charges for services* in fiscal year 2019 totaling \$1,107,836 for both governmental activities and business-type activities decreased \$80,175, or 7%, from the total reported in 2018, \$1,188,011. *Charges for services* decreased 7% in fiscal year 2019 by \$69,349 for governmental activities. Charges for services decreased 7% in fiscal year 2019 by \$10,826 for business-type activities. The District operates two pools.

URBANA PARK DISTRICT

Management Discussion and Analysis

April 30, 2019

The outdoor pool is reported in the governmental activities. Business-type activities reports on one facility, which is the indoor pool. Both the decrease in governmental activities and the decrease in business-type activities can be attributed in large part to the performance of these two facilities. Another factor contributing to the decrease in governmental activities is the decrease in revenues from facility and pavilion rentals and program registrations for camps, athletics, fitness, aquatics, and community programming.

Revenue from *state replacement tax* decreased by \$7,218 to \$141,618 in fiscal year 2019. This is a 5% decrease over the amount of state replacement tax revenue in the prior year, \$148,836.

The second section in the Statement of Activities, still referring to Table 2 on page 20, is the section that presents *expenses* on a government-wide basis. *Total expenses* for 2019 increased by \$206,473, or 2%, to \$8,943,434 in 2019 from \$8,736,961 in 2018 which includes an \$182,537 restatement due to implementation of GASB Statement 75. GASB Statement 75 required the recognition of the actuarially-determined accrual-basis expense of the District's OPEB to the Statement of Activities in the prior year column. Note 16 on page 72 and Note 24 on page 78 in this report provides information about the District's OPEB plan and implementation of GASB Statement 75.

There are two items in the *expense section* on the Statement of Activities. The first, *culture and recreation*, when combining the decrease for governmental activities of \$266,345 to the increase for business-type activities of \$479,572 as a sum, increased \$213,227, or 3%. The increase in business-type activities was primarily due to the planned replacement of the air handling unit for the indoor pool facility. The second, *interest on debt*, decreased \$6,754, or 1%, in fiscal year 2019.

Table 1, page 19

Table 1 on a two-year comparative basis shows the amount of assets, liabilities, and net position for the District on the last day of its fiscal years 2019 and 2018. The District's *total net position* reported at April 30, 2019, \$17,172,681 is an increase of \$1,020,047 over *total net position*, \$16,152,634 reported at April 30, 2018.

Overall increases to *total net position* reflect the ability of the District to grow for long-term stability while, at the same time, providing the day to day leisure and recreational activities its citizens enjoy. *Total net position* is the remainder when the amount of *total liabilities* and *deferred inflows* is subtracted from the amount of *total assets* and *deferred outflows*.

The District's *total assets* at April 30, 2019 are \$32,712,664 an increase of \$76,264 made during fiscal year 2019. There are two components of *total assets*. The first is *current and other assets* of \$9,924,630 consisting primarily of cash balances, prepaid expenses and amounts receivable at April 30, 2019. There is an increase of \$153,262 over the amount of *current and other assets* at April 30, 2018. *Capital assets*, the second component of *total assets*, decreased at April 30, 2019 to \$22,788,034 a decrease of \$76,998 reflecting depreciation expense on capital assets, including two large construction projects, exceeding capital additions.

Deferred outflows represent a consumption of net position that applies to future periods. First appearing in fiscal year 2016 with the District's implementation of GASB 68, these pension-related *deferred outflows* consist of unrecognized items not yet charged to pension expense and contributions made by the district subsequent to the net pension liability measurement date. The District's *deferred outflows* reported at April 30, 2019 of \$1,202,619 is an increase of \$806,736 over *deferred outflows* of \$395,883 reported at April 30, 2018.

URBANA PARK DISTRICT

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The District's *total liabilities* at April 30, 2019 are \$16,385,452, an increase of \$365,483 made during fiscal year 2019. *Total liabilities* are composed of two parts, *long-term liabilities* and *other liabilities*. Years of an increase in *long-term liabilities* reflect financing decisions made to acquire current and capital resources and in years of decreasing *long-term liabilities* payments have exceeded increases in long-term debt.

The District's *long-term liabilities* increased \$470,816 at April 30, 2019 to \$13,735,430 over the amount reported at April 30, 2018 of \$13,264,614 which includes a \$122,395 restatement due to implementation of GASB Statement 75. The schedule of the components of *long-term liabilities* can be found on page 25 in Table 4. Along with bonded debt of \$11,378,493 at April 30, 2019, also included in *long-term liabilities* shown in Table 4 is \$2,004,034 for net pension liability, \$131,336 for net liability of the District's OPEB, and \$221,567 for accrued compensated absences. Accrued compensated absences is the liability the District has at April 30, 2019 for personal leave benefits that are earned by staff but not yet used.

Other liabilities decreased by \$105,333 to \$2,650,022 at April 30, 2019. *Other liabilities* are the total of trade accounts payable, wages payable, and certain unearned revenue items like unearned program fees, payments received from grants and from donors designated for a specific purpose but not yet spent, and the accumulated saving over a number of years of certain property tax payments received by the District but paid under protest by the taxpayer. A large portion of the final TIF #3 surplus distribution was paid under protest by a taxpayer, which was recorded as unearned revenue until the issue is resolved. A schedule of the District's unearned revenue for governmental funds can be found in Note 7 in the Notes to Financial Statements section of this report. Unearned revenue items for the District as a whole increased \$14,238 in fiscal year 2019.

Deferred inflows represent an acquisition of net position that applies to future periods. The District's deferred inflows reported at April 30, 2019 of \$357,150 is a decrease of \$502,530 over deferred inflows of \$859,680 reported at April 30, 2018 which includes a \$60,142 restatement due to implementation of GASB Statement 75. Total *deferred inflows* at April 30, 2019 of \$357,150 includes pension deferred inflows of \$299,873 and OPEB deferred inflows of \$57,277. These pension and OPEB-deferred inflows consist of the unamortized portion of the impact on liability resulting from changes in actuarial assumptions, and differences between expected and actual experience.

The District's one *business-type enterprise activity*, an indoor pool, has no capitalized assets acquired by the District. Urbana Park District, through a partnership with the Urbana School District, operates a year-round indoor pool located in a School District facility. The indoor pool's operation, at April 30, 2019, contributed to overall government-wide combined results *current and other assets* totaling \$307,373 and *other liabilities* totaling \$307,367 for *total net position* of \$6. *Total net position* for the indoor pool was unchanged from results at the end of 2018. An intergovernmental agreement between the Park District and the School District acts to maintain operations at the indoor pool on a break-even basis. The current intergovernmental agreement is for a period of five years ending on April 30, 2021.

URBANA PARK DISTRICT

Management Discussion and Analysis
April 30, 2019

The following table reflects the condensed Statement of Net Position.

Table 1
Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	Restated 2018	2019	2018	2019	Restated 2018
Current and Other Assets	\$ 9,617,257	\$ 9,406,504	\$ 307,373	\$ 364,864	\$ 9,924,630	\$ 9,771,368
Capital Assets	22,788,034	22,865,032	-	-	22,788,034	22,865,032
Total Assets	32,405,291	32,271,536	307,373	364,864	32,712,664	32,636,400
Deferred Outflows	1,202,619	395,883	-	-	1,202,619	395,883
Long-Term Liabilities	13,735,430	13,264,614	-	-	13,735,430	13,264,614
Other Liabilities	2,342,655	2,390,497	307,367	364,858	2,650,022	2,755,355
Total Liabilities	16,078,085	15,655,111	307,367	364,858	16,385,452	16,019,969
Deferred Inflows	357,150	859,680	-	-	357,150	859,680
Net Position						
Net Investment in						
Capital Assets	12,788,653	11,919,663	-	-	12,788,653	11,919,663
Restricted	1,575,541	1,727,548	-	-	1,575,541	1,727,548
Unrestricted	2,808,481	2,505,417	6	6	2,808,487	2,505,423
Total Net Position	\$ 17,172,675	\$ 16,152,628	\$ 6	\$ 6	\$ 17,172,681	\$ 16,152,634

URBANA PARK DISTRICT

Management Discussion and Analysis
April 30, 2019

The following table summarizes the revenues and expenses of the District's activities:

Table 2
Statement of Activities

	Governmental Activities		Business-type Activities		Total	
	Restated				Restated	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program Revenues						
Charges for Services	\$ 960,440	\$ 1,029,789	\$ 147,396	\$ 158,222	\$ 1,107,836	\$ 1,188,011
Oper. Grants and Contr.	246,279	303,896	1,055,890	566,261	1,302,169	870,157
Capital Grants and Contr.	372,971	531,456	-	-	372,971	531,456
General Revenues						
Property Taxes	6,792,069	6,637,912	-	-	6,792,069	6,637,912
State Replacement Tax	141,618	148,836	-	-	141,618	148,836
Other Intergovernmental	111,487	110,022	-	-	111,487	110,022
Interest and Investment	135,332	61,904	-	-	135,332	61,904
Total Revenues	8,760,196	8,823,815	1,203,286	724,483	9,963,482	9,548,298
Expenses:						
Culture and Recreation	7,185,856	7,452,201	1,210,866	731,294	8,396,722	8,183,495
Interest on Debt	546,712	553,466	-	-	546,712	553,466
Total Expenses	7,732,568	8,005,667	1,210,866	731,294	8,943,434	8,736,961
Excess (Deficiency)	1,027,628	818,148	(7,580)	(6,811)	1,020,048	811,337
Transfers	(7,581)	(6,810)	7,580	6,810	(1)	-
Change in Net Position	1,020,047	811,338	-	(1)	1,020,047	811,337
Beginning Net Position	16,152,628	15,341,290	6	7	16,152,634	15,341,297
Ending Net Position	\$ 17,172,675	\$ 16,152,628	\$ 6	\$ 6	\$ 17,172,681	\$ 16,152,634

URBANA PARK DISTRICT

Management Discussion and Analysis April 30, 2019

Financial Analysis of the Governmental Funds

Fund financial statements for the District's governmental funds are presented on pages 30-33. As discussed, governmental funds are reported with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financial requirements.

The Balance Sheet for governmental funds, page 30, reports at the fund level assets, liabilities, deferred inflows of resources and fund balance. Deferred inflows of resources, \$7,101,883, is the remainder of property taxes for levy year 2018 and received in 2019, \$7,209,390, minus a reserve for nonpayment of \$107,507. Fund balance is the remainder when the sum of fund liabilities plus deferred inflows of resources is subtracted from fund assets. *Total (ending) fund balance* for all governmental funds at April 30, 2019 is \$7,347,606 which is separated into amounts meeting the definition for inclusion in one of five basic components. The components with their amounts at April 30, 2019 are *non-spendable* \$246,316, *restricted* \$2,732,726, *committed* \$1,061,470, *assigned* \$727,412, and *unassigned* \$2,579,682. Note 13 on page 64 in this report provides information about the five components of fund balance.

Total assets at April 30, 2019 for all government funds were \$16,575,509. *Total liabilities* were \$2,126,020. *Deferred inflows of resources* were \$7,101,883. Total fund balances discussed above were \$7,347,606. The mathematical balance on the balance sheet is total assets will equal the sum of total liabilities plus total deferred inflows of resources plus total fund balances. In the District's case and at April 30, 2019 the equation is \$16,575,509 equals (\$2,126,020 plus \$7,101,883 plus \$7,347,606).

The Statement of Revenues, Expenditures, and Changes in Fund Balances is presented on page 32 and shows an increase of \$235,870 to the District's (ending) fund balances. *Ending fund balances* for all government funds is \$7,347,606 at April 30, 2019 and it was \$7,111,736 at April 30, 2018. Of the combined increases and decreases that net to an increase of \$235,870 in total ending fund balance, a \$315,858 increase occurred in the capital projects fund, where \$1,074,849 was the expenditure on *capital outlay*, and \$10,700 was the expenditure for *bond issuance cost*. *Total revenues* were \$298,478, and sum of *other financing* activities netted to a *source* (an increase) to capital projects funds of \$1,102,929. The twelve-month performance in the capital project fund is a \$315,858 increase. The *fund balance, end of year* is \$2,040,182. \$1,588,304 is *restricted* and \$451,878 is *assigned* for the completion of capital projects.

The remaining government funds, excluding the capital projects fund, together had a combined decrease of \$79,988 to ending fund balances. The general fund's fund balance increased \$164,988.

Revenues for all the governmental funds as a total increased in fiscal year 2019 by \$154,858. *Total revenues* for fiscal year 2019 are \$8,662,154, page 32, compared to \$8,507,296 for governmental funds in fiscal year 2018. \$154,858 is a 1.8% increase year to year. Components of revenues changed in this way. Increases were to *property taxes* \$154,157, *grants* \$80,413, *investment earnings* \$73,428, and *merchandise and concession sales* \$20,301. The decreases were to *charges for services*, *program rentals and related items* \$89,650, *contributions and sponsorships* \$71,400, and *intergovernmental revenues* \$12,391. Sales experienced a 221% increase year-to-year primarily due to the addition of sales of Dippin' Dots ice cream at the outdoor pool facility which contributed \$20,524 to total sales for the District in fiscal year 2019. Three items of revenue are variable year to year and cannot be predicted either to amounts or timing. Two are revenue from contributions and sponsorships and from grants. Contributions and sponsorships decreased and grants increased in the current year. The third is revenue from other units of government (intergovernmental revenue) which decreased in the current year.

URBANA PARK DISTRICT

Management Discussion and Analysis

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Current expenditures for all governmental funds increased in fiscal year 2019 by \$418,340 or 7.3%. Current expenditures are \$6,157,251 and \$5,738,911 respectively for fiscal years 2019 and 2018. A comparison of expenditures for the current year presented on page 32 can be made to results reported last year for fiscal year 2018. Personnel cost for *salaries and wages* and *fringe benefits* taken together increased \$99,998, or 2.8%. Current expenditures for *commodities* increased \$57,048, *contractual services* increased \$307,230, and *other expenditures* decreased \$45,936.

Capital outlay in all funds in 2019 was \$1,075,349, \$1,074,849 of which was in the capital projects fund and \$500 was in the land acquisition fund. Capital outlay in 2018 totaled \$884,770.

For debt service *principal* paid in 2019 was \$1,362,922. Principal paid in 2018 was \$1,332,285. *Interest* paid in 2019 was \$550,546. Interest paid in 2018 was \$568,095. *Bond issuance costs*, fees paid to issue debt, in 2019 was \$10,700. Bond issuance cost in 2018 was \$9,800.

Issuance of debt in 2019 was \$738,065. Issuance of debt in 2018 was \$710,000. Issuance of debt is in the other financing section and is source of fund revenues for the capital projects fund.

Results reported here for government funds do not include revenues and expenses in the District's one proprietary fund, an indoor pool. However, results using government-wide reporting and the discussion of the same using Table 1 and Table 2 in this section do include the performance of the indoor pool.

Major Governmental Funds

The general, recreation, museum, bond principal and interest, and capital projects funds are the five funds that are the major operating funds of the District. The performance of the recreation and the bond principal and interest funds fell below of budgeted expectations. However, the general, museum, and capital projects funds' ending fund balances performed better than budgeted amounts in the current year.

The *general fund* is the chief operating fund of the Urbana Park District. The ending fund balance of the general fund as of April 30, 2019 is \$2,596,408, a 7% increase of \$164,988 over the prior year ending fund balance of \$2,431,420. Of the \$2,596,408 in ending fund balance, \$2,579,682 is unassigned and available for future operations supporting parks, recreation and cultural services. \$16,726 is non-spendable, which is prepaid items purchased for use in the next fiscal year.

The *capital projects fund* ending fund balance as of April 30, 2019 is \$2,040,182, an 18% increase of \$315,858 over the prior year ending fund balance at April 30, 2018 of \$1,724,324. Because plans made each year for increasing the District's capital assets take three years to complete, this fund may routinely experience significant annual swings that either increase or decrease ending fund balance as projects financed by the sale of bonds are both begun and completed over multiple years.

General Fund Budgetary Highlights:

Refer to page 34, the Actual (Budgetary Basis) Versus Budget of the general fund comparing actual performance to budgeted performance for revenue, expenditures and other financing sources (uses). The final budget of the general fund anticipated a \$241,990 decrease in fund balance end of year. Instead the actual change to fund balance end of the year was an increase of \$164,988.

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The \$164,988 increase in the general fund exceeded budgeted performance by \$406,978. Actual total revenues were \$18,682 more than budgeted revenues and actual total expenditures were \$382,116 less than amounts budgeted resulting in a \$400,798 increase to net excess of revenues over expenditures when compared to budgeted results.

The general fund ended the fiscal year at April 30, 2019 with a fund balance of \$2,596,408. This is a \$164,988 increase to the fund balance at the end of the prior year of \$2,431,420. The increase in fund balance in the general fund is primarily because investment earnings and contributions and sponsorships were more than budgeted and expenditures were less than budgeted. Expenditures were less than budgeted due to no specific on-going reason. The \$2,579,682 unassigned fund balance in the general fund represents 74% of total general fund expenditures plus routine transfers out to other funds, well ahead of the 17% minimum reserve goal at year-end.

Capital Asset Administration:

The Urbana Park District's investment in capital assets includes land and improvements, appreciating assets, buildings and improvements, equipment, and infrastructure. The investment in capital assets as of April 30, 2019 was \$22,788,034 (net of accumulated depreciation), a decrease of \$76,998 over last year.

The following Comparative Statement of Capital Assets, net of depreciation shows the change in assets for the governmental activities.

Table 3
Comparative Statement of Capital Assets

	Governmental Activities	
	2019	2018
Land	\$ 3,450,512	\$ 3,367,692
Appreciating Assets	328,463	318,463
Land Improvements	2,756,352	2,690,596
Buildings & Improvements	15,679,063	15,960,248
Equipment & Vehicles	573,644	528,033
	<u>\$ 22,788,034</u>	<u>\$ 22,865,032</u>

There are no business-type capital assets.

New capital assets totaling \$1,024,616 were added during the year.

The largest category of additions was to land improvements totaled \$387,910, which includes: year six improvements to the Crystal Lake Park silt basin, \$17,959; year four of planning for Crystal Lake rehabilitation and access improvements, \$56,500; year four engineering and installation of a rain garden at Crystal Lake Park, \$1,794; year two of the engineering of a new pathway along Park Street in Crystal Lake Park, \$135,557; year two for the installation of a Bankshot basketball court in King Park, \$66,130; year two of the design of a new gateway feature at Meadowbrook Park, \$5,673; the first year of improvements at Leal Park which included replacement of a path through the park, \$28,412; the first year of improvements to Weaver Park to provide a trailhead to the Kickapoo Rail Trail, \$30,740; improvements to the bridges in Meadowbrook Park, \$23,820, and improvements on the design

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and engineering for Phase 3 restoration of the wetlands at Perkins Road Park, \$21,325. The District uses gifts from donors and also pursues opportunities to obtain matching grants using bond funds.

Buildings and building improvements totaled \$300,104 for replacement of lockers and installation of a private changing spaces at the Crystal Lake Park Family Aquatic Center \$67,977; year one installation of solar panels on the Anita Purves Nature Center, \$19,611; year one improvements to the interior of the Meadowbrook Park House \$12,209; year two of the replacement of the siding on the Phillips Recreation Center, \$49,902; year two improvements to the James Room in the Phillips Recreation Center, \$150,405;

There were additions to equipment and vehicles totaling \$243,782, net of trade-ins, for the scheduled replacement of vehicles and equipment including a John Deere Mower at \$30,975; year one of the replacement of the playground at Phillips Recreation Center, \$74,098; year one of the replacement of interpretive exhibits at Anita Purves Nature Center, \$8,850; the installation of a new financial and payroll software system for the District, \$115,120; and the installation of a projection system at the Lake House in Crystal Lake Park, \$14,739.

Park land was increased this year by the purchase and demolition of a lot on Grossbach Drive in Victory Park for \$82,820.

The non-depreciating asset of art was increased this year by the purchase of the sculpture "Marker" by Peter Fagen for \$10,000.

Depreciation expense this year totaled \$1,101,614. Depreciation expense represents a calculation made every year, based on each asset's estimated life, for one year's cost of wear and tear to equipment and facilities (*capital assets*). Each year, the current depreciation expense increases the accumulated number of deferred repairs or replacements that will become necessary capital asset expenditures in the not too distant future. Accumulated depreciation at April 30, 2019 is \$12,251,192.

The original cost to acquire or construct the capital assets of the District at April 30, 2019 is \$35,039,226. The purchase cost of assets removed from the listing of capital assets this year because they were replaced totaled \$18,270. The accumulated depreciation on the assets removed from the listing of capital assets this year was \$18,270. Additional information on capital assets can be found in Note 8 in the Notes to Financial Statements.

Debt Administration:

The District has debt obligations remaining on two different alternate revenue source bond issues. At April 30, 2019 twelve principal payments remain unpaid from a \$7,405,000 bond issue in calendar year 2010 and eighteen principal payments remain unpaid from a \$7,000,000 bond issue in calendar year 2011. Alternate revenue source bonds are repaid with certain specifically identified pledged revenue sources. For the District the specifically identified new revenue source were a 15 cents rate increase to property taxes approved by the voters in the April 2009 general election and an 11-cent rate increase to property taxes approved by the voters in the April 2011 general election. In addition to new property taxes received from the two rate increases all monies constituting other general tax receipts and other revenues from District operations as well as proceeds received by the District from the issuance of general obligation bonds or notes to the fullest extent permitted by law are, collectively, considered to be the pledged revenues. As long as the District is making scheduled principal payments (bond payments) and interest payments from its pledged revenues generated by ongoing general operations, outstanding balances of alternate revenue source bonds do not count against any statutory debt limitations applicable to the District.

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Contrary to alternate revenue source bonds, general obligation bonds are bonds for which the monies to repay the principal (the bond) and interest are additional tax monies levied each year in the bond principal and interest fund. Property taxes collected in the bond principal and interest fund cannot be used for general operations of the District and the taxes are not levied once the general obligation bonds are retired.

The District uses property taxes levied in the bond principal and interest fund to make payments on its general obligation (limited series) bonds. The District uses general obligation (limited series) bonds mainly to acquire, to develop, and to renovate parks, facilities, and equipment and the District issues these bonds annually. Limited series bonds do not require voter approval prior to issuance. For tax levy year 2017 reported in fiscal year 2019, because of tax cap legislation, UPD's property tax levy for the bond principal and interest fund used to retire general obligation (limited series) bonds was limited to \$816,117 to pay both bond principal and interest in a given year. State law allows a park District to issue general obligation (limited series) bonds based upon the total assessed valuation of the taxable property in the District not exceeding 0.575 of 1% of the total assessed valuation. This would be an amount considerably higher than the tax-cap limited amount of \$816,117. At April 30, 2019 the District has total outstanding general obligation (limited series) bonds totaling \$812,920.

There is another type of general obligation bond subject to statutory state limits. In the case of general obligation referendum (voted on) bonds, at the time of issuance of the referendum bonds, the District's total indebtedness including the proposed referendum approved bonds may not exceed the legal limit of 2.875% of the District's last certified assessed valuation. At April 30, 2019 the District has no general obligation referendum approved bonds.

As shown in Table 4 at April 30, 2019 the District has total outstanding bonded debt of \$11,378,493. This entire amount is backed by the full faith and credit of the Urbana Park District.

The following Comparative Statement of Long-term debt for the governmental activities.

Table 4
Comparative Statement of Long-Term Debt

	Governmental Activities	
	2019	Restated 2018
General Obligation Bonds	\$ 813,493	\$ 878,350
Alternate Revenue Bonds	10,565,000	11,125,000
Accrued Compensated Absences	221,567	197,463
Net Pension Liability	2,004,034	888,526
Net Other Post-employment Liability	131,336	175,275
	<u>\$ 13,735,430</u>	<u>\$ 13,264,614</u>

During the year, \$1,362,922 of bonded debt was retired and \$738,065 was issued.

Additional information on the Urbana Park District long-term debt can be found in Notes 9 and 10 of this report.

URBANA PARK DISTRICT

Management Discussion and Analysis

April 30, 2019

Economic Factors and Next Year's Budget:

The equalized assess value (EAV) of taxable property in the District for tax levy year 2017 reported in fiscal year 2019 was \$561,258,112. The District's tax base experienced growth of 2.21% in fiscal year 2019, reflective of a \$12,110,057 increase in EAV. New construction continues in the District but it is hindered by a decline to the value of existing taxable real estate. There is a 4.58% increase to EAV for property tax levy year 2018 reported in fiscal year 2020. The District budgeted for fiscal year 2020 accordingly.

The District's tax rate in levy year 2017 (payable in calendar year 2018 and included in results for the current fiscal year 2019) is 1.2255, or 122.55 cents per \$100 of EAV. The tax rate for property taxes received and reported in the next fiscal year cycle, 2020, is 1.2283.

Property tax caps, imposed by the Property Tax Extension Limitation Law, limit the District's annual tax levy increase to 5% or the change in the consumer price index, whichever is less. The change in the consumer price index for levy year 2017, fiscal year 2019, was 2.1%. The change in the consumer price index for levy year 2018, fiscal year 2020, is 2.1%. Additionally, if new construction occurs in a Tax Increment Financing District, then the property is not included for a number of years in the District's property tax levy. Property taxes account for 64% of the District's revenues, including bond receipts, in the fiscal year 2020 budget.

The reader is referred to Note 6, on page 57, regarding property taxes receivable in Notes to Financial Statements pages 40-85.

In August 2019, the board authorized the issuance of Alternate Revenue Source General Obligation Park Bonds in an amount not to exceed \$17,750,000. The purpose of the issuance is to pay for the costs of renovations and improvements to Crystal Lake Park and to build and equip a health and wellness facility or construction of various health and wellness projects throughout the District. In addition, the District intends to use the bond issuance to refund the 2010 and 2011 alternate revenue source bonds to realize savings in a favorable interest rate environment. The Board intends to close on these bonds in November 2019. This bond issuance is in addition to the general obligation (limited series) bonds the district typically issues on an annual basis.

The District has been providing services at the request of its citizens for 112 years since October 9, 1907.

Request for Information:

This financial report is designed to provide a general overview of the Urbana Park District's finances, comply with finance related laws and regulations, and demonstrate UPD's commitment to public accountability to all those with an interest in the Urbana Park District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Timothy A. Bartlett, Executive Director, Urbana Park District, 303 West University Avenue, Urbana, IL 61801.

URBANA PARK DISTRICT

Statement of Net Position

April 30, 2019

	Primary Government			December 31, 2018
	Governmental Activities	Business-Type Activities	Total	Component Unit
ASSETS				
Cash and Cash Equivalents	\$ 3,162,008	\$ 72,201	\$ 3,234,209	\$ 391,323
Investments	4,670,295	-	4,670,295	-
Cash - Restricted	370,884	-	370,884	106,466
Investments - Restricted	1,008,228	-	1,008,228	-
Receivables:				
Intergovernmental	143,631	-	143,631	-
Other	15,895	231,372	247,267	79,335
Prepaid Expense	246,316	3,800	250,116	-
Capital Assets, Not Being Depreciated	3,778,975	-	3,778,975	521,172
Capital Assets, Net of Accumulated Depreciation	19,009,059	-	19,009,059	-
Total Assets	<u>\$ 32,405,291</u>	<u>\$ 307,373</u>	<u>\$ 32,712,664</u>	<u>\$ 1,098,296</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension Related Deferred Outflows	<u>\$ 1,202,619</u>	<u>\$ -</u>	<u>\$ 1,202,619</u>	<u>\$ -</u>
LIABILITIES				
Accrued Salaries Payable	\$ 90,239	\$ 6,741	\$ 96,980	\$ -
Accounts Payable	571,159	30,375	601,534	-
Unearned Revenue	1,681,257	270,251	1,951,508	-
Non-Current Liabilities:				
Due Within One Year	1,605,060	-	1,605,060	-
Due in More Than One Year	12,130,370	-	12,130,370	-
Total Liabilities	<u>\$ 16,078,085</u>	<u>\$ 307,367</u>	<u>\$ 16,385,452</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES				
Pension Related Deferred Inflows	\$ 299,873	\$ -	\$ 299,873	\$ -
OPEB Related Deferred Inflows	57,277	-	57,277	-
Total Deferred Inflows of Resources	<u>\$ 357,150</u>	<u>\$ -</u>	<u>\$ 357,150</u>	<u>\$ -</u>
NET POSITION				
Net Investment in Capital Assets	\$ 12,788,653	\$ -	\$ 12,788,653	\$ -
Restricted For:				
Unspent Tax Levies:				
Employee Benefits	368,204	-	368,204	-
Professional Contractual Services	83,360	-	83,360	-
Liability Insurance	322,455	-	322,455	-
Special Recreation	94	-	94	-
Capital Projects	209,192	-	209,192	-
Other:				
English Indoor Pool	587,940	-	587,940	-
Robin Hall Sculpture	3,942	-	3,942	-
Scholarships	354	-	354	-
Donor Restricted Purposes	-	-	-	1,051,289
Unrestricted	2,808,481	6	2,808,487	47,007
Total Net Position	<u>\$ 17,172,675</u>	<u>\$ 6</u>	<u>\$ 17,172,681</u>	<u>\$ 1,098,296</u>

See Accompanying Notes

URBANA PARK DISTRICT
Statement of Activities
For the Year Ended April 30, 2019

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:	Expenses						
Culture and Recreation	\$ (7,185,856)	\$ 960,440	\$ 154,730	\$ 372,971	\$ (5,697,715)	\$ -	\$ (5,697,715)
Interest	(546,712)	-	91,549	-	(455,163)	-	(455,163)
Total Governmental Activities	(7,732,568)	960,440	246,279	372,971	(6,152,878)	-	(6,152,878)
Business-Type Activities:							
Urbana Indoor Aquatic Center	(1,210,866)	147,396	1,055,890	-	-	(7,580)	(7,580)
Total Government	<u>\$ (8,943,434)</u>	<u>\$ 1,107,836</u>	<u>\$ 1,302,169</u>	<u>\$ 372,971</u>	<u>(6,152,878)</u>	<u>(7,580)</u>	<u>(6,160,458)</u>
General Revenues:							
Property Taxes					6,792,069	-	6,792,069
Corporate Personal Property Replacement Tax					141,618	-	141,618
Other Intergovernmental					111,487	-	111,487
Interest and Investment Income					135,332	-	135,332
Total General Revenues					<u>7,180,506</u>	<u>-</u>	<u>7,180,506</u>
Transfers					<u>(7,581)</u>	<u>7,580</u>	<u>(1)</u>
Change in Net Position					<u>1,020,047</u>	<u>-</u>	<u>1,020,047</u>
Net Position - Beginning of Year, As Previously Reported					16,335,165	6	16,335,171
Cumulative Effect of Adoption of GASB Statement 75					<u>(182,537)</u>	<u>-</u>	<u>(182,537)</u>
Net Position - Beginning of Year, As Restated					<u>16,152,628</u>	<u>6</u>	<u>16,152,634</u>
Net Position - End of Year					<u>\$ 17,172,675</u>	<u>\$ 6</u>	<u>\$ 17,172,681</u>

See Accompanying Notes

URBANA PARK DISTRICT
Statement of Activities - Component Unit
For the Year Ended December 31, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Contributions	\$ 34,293	\$ 250,735	\$ 285,028
Special Events, Net of Direct Costs of \$5,716	1,777	-	1,777
Net Realized and Unrealized Gains and Losses	(7,101)	-	(7,101)
Other	232	-	232
Net Assets Released from Restrictions	15,481	(15,481)	-
Loss on Sale of Asset	(5,000)	-	(5,000)
Total Support and Revenue	<u>39,682</u>	<u>235,254</u>	<u>274,936</u>
Expenses			
<i>Program Services:</i>			
Park District Support	<u>45,731</u>	<u>-</u>	<u>45,731</u>
<i>Supporting Services:</i>			
Management and General	38,066	-	38,066
Fundraising	<u>819</u>	<u>-</u>	<u>819</u>
Total Supporting Services	<u>38,885</u>	<u>-</u>	<u>38,885</u>
Total Expenses	<u>84,616</u>	<u>-</u>	<u>84,616</u>
Change in Net Assets	(44,934)	235,254	190,320
Net Assets, Beginning of Year	<u>91,941</u>	<u>816,035</u>	<u>907,976</u>
Net Assets, End of Year	<u>\$ 47,007</u>	<u>\$ 1,051,289</u>	<u>\$ 1,098,296</u>

See Accompanying Notes

URBANA PARK DISTRICT
Balance Sheet
Governmental Funds
April 30, 2019

	Major Funds					All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General	Recreation	Museum	Bond Principal and Interest	Capital Projects		
ASSETS							
Cash and Cash Equivalents	\$ 531,805	\$ 380,075	\$ 474,038	\$ 78,098	\$ 557,702	\$ 1,140,290	\$ 3,162,008
Investments	3,349,446	302,491	29	50,411	246,034	721,884	4,670,295
Cash - Restricted	-	-	-	-	370,884	-	370,884
Investments - Restricted	-	-	-	-	1,008,228	-	1,008,228
Receivables, Net of Uncollectable Amounts:							
Property Taxes	2,023,657	2,139,296	867,281	829,700	-	1,241,949	7,101,883
Other	11,074	3,208	-	-	318	1,295	15,895
Prepaid Items	16,726	7,663	-	-	-	221,927	246,316
Total Assets	<u>\$ 5,932,708</u>	<u>\$ 2,832,733</u>	<u>\$ 1,341,348</u>	<u>\$ 958,209</u>	<u>\$ 2,183,166</u>	<u>\$ 3,327,345</u>	<u>\$ 16,575,509</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ 50,021	\$ 31,690	\$ 8,528	\$ -	\$ -	\$ -	\$ 90,239
Accounts Payable	102,144	42,982	21,944	-	142,984	44,470	354,524
Unearned Revenue	1,160,478	82,742	72,143	2,707	-	363,187	1,681,257
Total Liabilities	<u>1,312,643</u>	<u>157,414</u>	<u>102,615</u>	<u>2,707</u>	<u>142,984</u>	<u>407,657</u>	<u>2,126,020</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue - Property Taxes	<u>2,023,657</u>	<u>2,139,296</u>	<u>867,281</u>	<u>829,700</u>	<u>-</u>	<u>1,241,949</u>	<u>7,101,883</u>
FUND BALANCES							
Non-Spendable:							
Prepaid Items	16,726	7,663	-	-	-	221,927	246,316
Restricted	-	-	-	-	1,588,304	1,144,422	2,732,726
Committed	-	528,360	371,452	-	-	161,658	1,061,470
Assigned	-	-	-	125,802	451,878	149,732	727,412
Unassigned	2,579,682	-	-	-	-	-	2,579,682
Total Fund Balances	<u>2,596,408</u>	<u>536,023</u>	<u>371,452</u>	<u>125,802</u>	<u>2,040,182</u>	<u>1,677,739</u>	<u>7,347,606</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,932,708</u>	<u>\$ 2,832,733</u>	<u>\$ 1,341,348</u>	<u>\$ 958,209</u>	<u>\$ 2,183,166</u>	<u>\$ 3,327,345</u>	<u>\$ 16,575,509</u>

See Accompanying Notes

URBANA PARK DISTRICT
Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position
April 30, 2019

Total Fund Balance, Governmental Funds	\$ 7,347,606
Property Taxes Receivable Not Earned	(7,101,883)
Intergovernmental and Other Receivables Earned and Not Received	143,631
Capital Assets, Net of Depreciation Used in Governmental Activities	22,788,034
Accrued Interest on Long-Term Debt	(216,635)
Net Pension Liability	(2,004,034)
Deferred Outflows of Resources - Pension Related	1,202,619
Deferred Inflows of Resources - Unavailable Revenue-Property Taxes	7,101,883
Pension Related	(299,873)
OPEB Related	(57,277)
Bonds Payable	(11,378,493)
Accrued Compensated Absences Related to Governmental Activities	(221,567)
Net Other Post-employment Benefit Liability	<u>(131,336)</u>
Net Position of Governmental Activities	<u><u>\$ 17,172,675</u></u>

See Accompanying Notes

URBANA PARK DISTRICT
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended April 30, 2019

	Major Funds					All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General	Recreation	Museum	Bond Principal and Interest	Capital Projects		
Revenues							
Property Taxes	\$ 1,939,816	\$ 2,050,525	\$ 831,349	\$ 806,898	\$ -	\$ 1,163,481	\$ 6,792,069
Intergovernmental Revenues	111,487	-	-	-	-	131,013	242,500
Charges for Services, Program Rentals, and Related Items	23,719	787,093	116,836	-	-	3,300	930,948
Contributions and Sponsorships	55,214	46,433	7,234	-	196,912	37,736	343,529
Merchandise and Concession Sales	43	29,434	15	-	-	-	29,492
Grants	6,038	5,450	500	91,549	84,747	-	188,284
Investment Earnings	70,105	9,506	4,212	1,328	16,819	33,362	135,332
Total Revenues	<u>2,206,422</u>	<u>2,928,441</u>	<u>960,146</u>	<u>899,775</u>	<u>298,478</u>	<u>1,368,892</u>	<u>8,662,154</u>
Expenditures							
Current:							
<i>Culture and Recreation:</i>							
Salaries and Wages	1,407,514	1,193,608	368,094	-	-	1,297	2,970,513
Fringe Benefits	177,015	76,454	28,603	-	-	481,945	764,017
Commodities	309,218	267,295	51,234	-	-	295,216	922,963
Contractual Services	421,352	349,945	57,072	-	-	371,140	1,199,509
Other Expenditures	60,105	170,911	7,866	2,525	-	58,842	300,249
Total Current	<u>2,375,204</u>	<u>2,058,213</u>	<u>512,869</u>	<u>2,525</u>	<u>-</u>	<u>1,208,440</u>	<u>6,157,251</u>
Capital Outlay	-	-	-	-	1,074,849	500	1,075,349
Debt Service:							
Principal	-	-	-	1,362,922	-	-	1,362,922
Interest	-	-	-	550,546	-	-	550,546
Bond Issuance Costs	-	-	-	-	10,700	-	10,700
Total Expenditures	<u>2,375,204</u>	<u>2,058,213</u>	<u>512,869</u>	<u>1,915,993</u>	<u>1,085,549</u>	<u>1,208,940</u>	<u>9,156,768</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>(168,782)</u>	<u>870,228</u>	<u>447,277</u>	<u>(1,016,218)</u>	<u>(787,071)</u>	<u>159,952</u>	<u>(494,614)</u>
Other Financing Sources (Uses)							
Transfers In	1,450,500	5,420	1,450	1,008,910	364,864	39,120	2,870,264
Transfers Out	(1,116,730)	(934,120)	(418,461)	-	-	(408,534)	(2,877,845)
Issuance of Debt (Issued at Par)	-	-	-	-	738,065	-	738,065
Net Other Financing Sources (Uses)	<u>333,770</u>	<u>(928,700)</u>	<u>(417,011)</u>	<u>1,008,910</u>	<u>1,102,929</u>	<u>(369,414)</u>	<u>730,484</u>
Net Change in Fund Balances	<u>164,988</u>	<u>(58,472)</u>	<u>30,266</u>	<u>(7,308)</u>	<u>315,858</u>	<u>(209,462)</u>	<u>235,870</u>
Fund Balance, Beginning of Year	<u>2,431,420</u>	<u>594,495</u>	<u>341,186</u>	<u>133,110</u>	<u>1,724,324</u>	<u>1,887,201</u>	<u>7,111,736</u>
Fund Balance, End of Year	<u>\$ 2,596,408</u>	<u>\$ 536,023</u>	<u>\$ 371,452</u>	<u>\$ 125,802</u>	<u>\$ 2,040,182</u>	<u>\$ 1,677,739</u>	<u>\$ 7,347,606</u>

See Accompanying Notes

URBANA PARK DISTRICT
Reconciliation of the Statement of
Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds to the Statement of Activities
For the Year Ended April 30, 2019

Net Change in Fund Balances, Total Governmental Funds	\$ 235,870
Remove Expenditures for Capital Assets, Less Net Retirements	945,465
Remove Other Financing Source from Bond Issuances	(738,065)
Remove Expenditure for Bond Payment	1,362,922
Accrued Interest Change from Beginning of Year	3,834
Pension Expense Adjustments	
Change in Deferred Outflows of Resources	806,736
Change in Deferred Inflows of Resources	499,665
Change in Net Pension Liability	(1,115,508)
OPEB Expense Adjustments	
Change in Deferred Inflows of Resources	2,865
Change in OPEB Liability	43,939
Accrued Unpaid Leave Change from Beginning of Year	(24,104)
Include Intergovernmental Revenues Earned and Not Received	18,891
Include Donated Capital Assets	79,151
Include Capital Assets Depreciation Expense	<u>(1,101,614)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 1,020,047</u></u>

See Accompanying Notes

URBANA PARK DISTRICT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 General Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Variance (Actual - Final Budget)
Revenues				
Property Taxes	\$ 1,939,816	\$ 1,964,400	\$ 1,964,400	\$ (24,584)
Intergovernmental Revenues	111,487	110,000	110,000	1,487
Charges for Services, Program Rentals, and Related Items	23,719	28,600	28,600	(4,881)
Contributions and Sponsorships	55,214	39,200	39,200	16,014
Merchandise and Concession Sales	43	-	-	43
Grants	6,038	5,540	5,540	498
Investment Earnings	70,105	40,000	40,000	30,105
Total Revenues	<u>2,206,422</u>	<u>2,187,740</u>	<u>2,187,740</u>	<u>18,682</u>
Expenditures				
Current:				
<i>Culture and Recreation:</i>				
Salaries and Wages	1,407,514	1,494,070	1,494,070	(86,556)
Fringe Benefits	177,015	236,190	243,330	(59,175)
Commodities	309,218	400,825	393,685	(91,607)
Contractual Services	421,352	559,355	558,905	(138,003)
Other Expenditures	60,105	66,880	67,330	(6,775)
Total Current	<u>2,375,204</u>	<u>2,757,320</u>	<u>2,757,320</u>	<u>(382,116)</u>
Capital Outlay	-	-	-	-
Total Expenditures	<u>2,375,204</u>	<u>2,757,320</u>	<u>2,757,320</u>	<u>(382,116)</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>(168,782)</u>	<u>(569,580)</u>	<u>(569,580)</u>	<u>400,798</u>
Other Financing Sources (Uses)				
Transfers In	1,450,500	1,450,500	1,450,500	-
Transfers Out	(1,116,730)	(1,122,910)	(1,033,910)	6,180
Net Other Financing Sources (Uses)	<u>333,770</u>	<u>327,590</u>	<u>416,590</u>	<u>6,180</u>
Net Change in Fund Balances	164,988	(241,990)	(152,990)	406,978
Fund Balance, Beginning of Year	<u>2,431,420</u>	<u>2,431,420</u>	<u>2,431,420</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,596,408</u>	<u>\$ 2,189,430</u>	<u>\$ 2,278,430</u>	<u>\$ 406,978</u>

See Accompanying Notes

URBANA PARK DISTRICT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Recreation Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Variance (Actual - Final Budget)
Revenues				
Property Taxes	\$ 2,050,525	\$ 2,076,660	\$ 2,076,660	\$ (26,135)
Intergovernmental Revenues	-	-	-	-
Charges for Services, Program Rentals and Related Items	787,093	913,030	933,180	(125,937)
Contributions and Sponsorships	46,433	44,020	44,870	2,413
Merchandise and Concession Sales	29,434	21,000	-	8,434
Grants	5,450	1,600	1,600	3,850
Investment Earnings	9,506	4,000	4,000	5,506
Total Revenues	<u>2,928,441</u>	<u>3,060,310</u>	<u>3,060,310</u>	<u>(131,869)</u>
Expenditures				
Current:				
<i>Culture and Recreation:</i>				
Salaries and Wages	1,193,608	1,233,360	1,233,360	(39,752)
Fringe Benefits	76,454	99,610	99,610	(23,156)
Commodities	267,295	274,885	274,885	(7,590)
Contractual Services	349,945	344,805	341,005	5,140
Other Expenditures	170,911	179,890	183,690	(8,979)
Total Current	<u>2,058,213</u>	<u>2,132,550</u>	<u>2,132,550</u>	<u>(74,337)</u>
Capital Outlay	-	-	-	-
Total Expenditures	<u>2,058,213</u>	<u>2,132,550</u>	<u>2,132,550</u>	<u>(74,337)</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>870,228</u>	<u>927,760</u>	<u>927,760</u>	<u>(57,532)</u>
Other Financing Sources (Uses)				
Transfers In	5,420	5,420	17,000	-
Transfers Out	<u>(934,120)</u>	<u>(934,120)</u>	<u>(956,000)</u>	-
Net Other Financing Sources (Uses)	<u>(928,700)</u>	<u>(928,700)</u>	<u>(939,000)</u>	-
Net Change in Fund Balances	<u>(58,472)</u>	<u>(940)</u>	<u>(11,240)</u>	<u>(57,532)</u>
Fund Balance, Beginning of Year	<u>594,495</u>	<u>594,495</u>	<u>594,495</u>	-
Fund Balance, End of Year	<u>\$ 536,023</u>	<u>\$ 593,555</u>	<u>\$ 583,255</u>	<u>\$ (57,532)</u>

See Accompanying Notes

URBANA PARK DISTRICT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Museum Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Variance (Actual - Final Budget)
Revenues				
Property Taxes	\$ 831,349	\$ 841,890	\$ 841,890	\$ (10,541)
Intergovernmental Revenues	-	-	-	-
Charges for Services, Program Rentals, and Related Items	116,836	110,420	105,340	6,416
Contributions and Sponsorships	7,234	22,370	27,480	(15,136)
Merchandise and Concession Sales	15	30	-	(15)
Grants	500	-	-	500
Investment Earnings	4,212	1,400	1,400	2,812
Total Revenues	<u>960,146</u>	<u>976,110</u>	<u>976,110</u>	<u>(15,964)</u>
Expenditures				
Current:				
<i>Culture and Recreation:</i>				
Salaries and Wages	368,094	406,470	406,470	(38,376)
Fringe Benefits	28,603	35,900	35,900	(7,297)
Commodities	51,234	89,560	71,460	(38,326)
Contractual Services	57,072	79,520	80,460	(22,448)
Other Expenditures	7,866	11,510	28,670	(3,644)
Total Current	<u>512,869</u>	<u>622,960</u>	<u>622,960</u>	<u>(110,091)</u>
Capital Outlay	-	-	-	-
Total Expenditures	<u>512,869</u>	<u>622,960</u>	<u>622,960</u>	<u>(110,091)</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>447,277</u>	<u>353,150</u>	<u>353,150</u>	<u>94,127</u>
Other Financing Sources (Uses)				
Transfers In	1,450	1,450	5,000	-
Transfers Out	(418,461)	(438,000)	(390,000)	19,539
Net Other Financing Sources (Uses)	<u>(417,011)</u>	<u>(436,550)</u>	<u>(385,000)</u>	<u>19,539</u>
Net Change in Fund Balances	<u>30,266</u>	<u>(83,400)</u>	<u>(31,850)</u>	<u>113,666</u>
Fund Balance, Beginning of Year	<u>341,186</u>	<u>341,186</u>	<u>341,186</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 371,452</u>	<u>\$ 257,786</u>	<u>\$ 309,336</u>	<u>\$ 113,666</u>

See Accompanying Notes

URBANA PARK DISTRICT
Statement of Net Position
Proprietary Fund
April 30, 2019

	Enterprise Fund
	Urbana Indoor Aquatic Center Fund
CURRENT ASSETS	
Cash and Cash Equivalents	\$ 72,201
Accounts Receivable - Other	231,372
Prepaid Expenses	3,800
Total Assets	<u>307,373</u>
CURRENT LIABILITIES	
Accounts Payable	30,375
Accrued Salaries Payable	6,741
Unearned Revenue	270,251
Total Liabilities	<u>307,367</u>
NET POSITION	
Unrestricted	<u><u>\$ 6</u></u>

See Accompanying Notes

URBANA PARK DISTRICT
 Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
 For the Year Ended April 30, 2019

	<u>Enterprise Fund</u> <u>Urbana Indoor</u> <u>Aquatic Center Fund</u>
Operating Revenues	
Charges for Services	\$ 147,359
Contributions and Sponsorships	1,045,276
Merchandise and Concession Sales	37
Total Revenues	<u>1,192,672</u>
Operating Expenses	
Current:	
<i>Culture and Recreation:</i>	
Salaries and Wages	285,919
Fringe Benefits	52,649
Commodities	188,633
Contractual Services	680,773
Other Expenses	2,892
Total Operating Expenses	<u>1,210,866</u>
Operating Income (Loss)	(18,194)
Non-Operating Revenues (Expenses)	
Grants	<u>10,614</u>
Income (Loss) Before Transfers	(7,580)
Transfers In	<u>7,580</u>
Change in Net Position	-
Net Position, Beginning of Year	<u>6</u>
Net Position, End of Year	<u><u>\$ 6</u></u>

See Accompanying Notes

URBANA PARK DISTRICT
Statement of Cash Flows
Proprietary Fund
For the Year Ended April 30, 2019

	<u>Enterprise Fund</u> <u>Urbana Indoor</u> <u>Aquatic Center Fund</u>
Cash Flows from Operating Activities	
Receipts from Customers	\$ 757,517
Receipts from Other Funds	464,188
Payments to Vendors	(982,063)
Payments to Employees	(284,628)
Net Cash Provided by (Used in) Operating Activities	<u>(44,986)</u>
Cash Flows from Noncapital Financing Activities	
Receipts from Grants	10,614
Transfers In from Other Funds	7,580
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>18,194</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(26,792)
Cash and Cash Equivalents, May 1, 2018	<u>98,993</u>
Cash and Cash Equivalents, April 30, 2019	<u><u>\$ 72,201</u></u>
Cash Flows from Operating Activities	
Operating Income (Loss)	\$ (18,194)
Adjustment to Reconcile Operating Income (Loss) to	
Net Cash Provided by (Used in) Operating Activities:	
Change in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable - Other	31,644
(Increase) Decrease in Prepaid Expenses	(945)
Increase (Decrease) in Accounts Payable	(56,171)
Increase (Decrease) in Accrued Salaries Payable	1,291
Increase (Decrease) in Unearned Revenue	(2,611)
Total Adjustments	<u>(26,792)</u>
Net Cash Provided by (Used in) Operating Activities	<u><u>\$ (44,986)</u></u>

See Accompanying Notes

URBANA PARK DISTRICT
Notes to Financial Statements
April 30, 2019

1. Summary of Significant Accounting Policies

The financial statements of the Urbana Park District (the District) are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Government Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments. GAAP includes all relevant GASB pronouncements plus other sources of accounting and financial reporting guidance noted in GASB Statement 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

a. Financial Reporting Entity

The District was organized in October 1907, as a separate unit of local government, 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 24 parks and six recreational facilities designed to help meet the leisure needs of the people in the Urbana, Illinois area.

The definition of what constitutes the entity of the District is based on the guidelines set forth in GASB Statement Number 14, as amended by GASB Statement 61. The primary government of the District consists of the funds presented herein as governmental funds and a proprietary fund.

According to GASB Statement Number 14, as amended by Statement Number 61, a legally separate organization should be included as a component unit of the primary government if the primary government is financially accountable for the legally separate organization. Financial accountability is determined as follows:

1. The organization is fiscally dependent on the primary government and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, or
2. The primary government appoints a voting majority of the organization's governing body, and:
 - It is able to impose its will on the organization
 - There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

As required by GAAP, these financial statements present the financial reporting entity of the District, including the Urbana Parks Foundation (the Foundation), a discretely presented component unit. 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.

The assets, liabilities, net assets, revenue, and expenses of the Foundation are included in the basic financial statements presented in Exhibits A and C. There are no other entities for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be materially misstated or incomplete. The Foundation issues publicly available financial statements, which may be obtained by contacting Urbana Parks Foundation, 118 South Race Street, Urbana, Illinois 61801.

Related organizations for which the commissioners appoint a voting majority of the governing body, but for which the District is not financially accountable, are not included in the reporting entity.

Jointly governed organizations are those for which the District does not have an ongoing financial interest or responsibility. Jointly governed organizations are not included in the reporting entity.

b. Basic Financial Statements

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the District as a whole. They include all funds of the District and the discretely presented component unit. The Statement of Net Position and the Statement of Activities include the governmental activities, business-type activities, and the discretely presented component unit. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Internal balances and activities within the District's funds are eliminated in the government-wide financial statements. Activities between the District's primary government and the discretely presented component unit are not eliminated.

The government-wide financial statements are reported using the economic resources measurement focus and accrual basis of accounting (as described in Note 1.c).

Fund Financial Statements

Fund financial statements of the District are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. The District's funds are

organized into two major categories: governmental and proprietary funds. An emphasis is placed on major funds within these categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

1. Total assets plus deferred outflows of resources, liabilities plus deferred inflows of resources, revenues, or expenditures/expenses of that individual fund are at least 10 percent of the corresponding total for all funds of that category or type.
2. Total assets plus deferred outflows of resources, liabilities plus deferred inflows of resources, revenues, or expenditures/expenses of that individual fund are at least 5 percent of the corresponding total for all funds combined.

The District also may report certain funds as major, based on their importance to financial statement users.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting (as described in Note 1.c.).

The proprietary fund financial statements are reported on the accrual basis of accounting (as described in Note 1.c.).

The fund types of the District are described below:

Governmental Funds

The focus of the governmental funds' measurement (in the fund financial 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 – The General Fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of the specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The reporting entity of the District includes the following special revenue funds:

1. Major Special Revenue Funds

Recreation Fund – Property taxes levied for this fund along with fees from participants provide the funds necessary to pay for recreational programs.

Museum Fund – Property taxes levied for this fund along with fees from patrons provide the funds to acquire, maintain, improve, and operate the Anita Purves Nature Center and programs including activities related to the cultural arts, nature, and arts and crafts.

2. Non-Major Special Revenue Funds

The District's non-major special revenue funds include: Special Recreation Fund, Working Cash Fund, Audit Fund, Liability Insurance Fund, Illinois Municipal Retirement Fund (IMRF) Fund, Social Security Fund, Police Protection Fund, Park Houses Fund, Scholarship Fund, Meadowbrook Park Fund, English Indoor Pool Fund, Replacement Tax Fund, and Robin Hall Sculpture Fund.

Debt Service Funds – Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest. The reporting entity includes one debt service fund, which is the Bond Principal and Interest Fund. This is a major governmental fund.

Capital Projects Funds – Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets other than those financed by Proprietary Funds. The reporting entity includes four capital projects funds, the Capital Projects Fund, a major governmental fund, and three non-major governmental funds, the Land Acquisition Fund, the Crystal Lake Pool Renewal Fund, and the Perkins Road Park Site Fund.

Proprietary Fund

Enterprise Fund – An Enterprise Fund is used to account for business-like activities provided to the general public. The measurement of financial activity focuses on net income measurement similar to the private sector. The reporting entity includes the following enterprise fund that is reported as a major fund:

Urbana Indoor Aquatic Center Fund – Accounts for the operations of the Urbana Indoor Aquatic Center as outlined in an intergovernmental agreement with the Urbana School District #116.

c. Basis of Accounting

Accrual

Governmental activities and business-type activities in the government-wide financial statements and the enterprise fund financial statements are presented on the accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when incurred. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recognized when it becomes both measurable and available. Revenues are considered to be measured and available only when cash is received and earned by the District. As a

result of this policy, there are no revenues susceptible to accrual. The District considers receipts received by year-end to be available. Expenditures generally are recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when payment is due.

d. Cash and Cash Equivalents

Cash and cash equivalents include deposits at financial institutions, short-term investments with original maturities at issuance of three months or less, and funds held in money market mutual funds at depository banks.

e. Investments

Under Illinois law (30 ILCS 235/2), the District may invest excess funds in interest bearing deposits at federally insured banks and savings and loans, commercial paper, short-term discount obligations of the Federal National Mortgage Association, and securities issued by the U.S. Treasury or other federal agencies. Investments in bonds, notes, and negotiable certificates of deposit are held at fair value. Other investments are held at cost or amortized cost (external investment pools), which vary immaterially from fair value.

f. Receivables

Receivables are reported at the estimated net realizable amounts from third-party payers and others for services rendered. Receivables are stated at the amount management expects to collect on outstanding balances.

g. Interfund Balances

Receivables and payables between funds are reported as due from and due to other funds, respectively. Amounts not expected to be repaid within a reasonable time are considered interfund transfers. In governmental funds, amounts due from other funds expected to be repaid within a reasonable time, but beyond one year from April 30, 2019, as well as other long-term receivables are offset by non-spendable fund balance because they do not represent expendable, available financial resources.

h. Prepaid Expenditures/Expenses

Prepaid expenditures/expenses such as for insurance or service contracts are recorded as assets and expended/expensed over the term when the services are received.

i. Capital Assets

Capital assets purchased for use in governmental activities are recorded as expenditures in governmental fund financial statements at the time of purchase. Capital assets of governmental activities are reported in the government-wide financial statements offset by accumulated depreciation. Capital assets are valued at actual or estimated historical cost while donated capital assets are valued at their

estimated acquisition value on the date donated. Equipment valued at or above \$10,000, buildings and improvements valued at or above \$20,000, land improvements and infrastructure valued at or above \$20,000, and land of any value are capitalized. Assets that appreciate in value are capitalized if valued at more than \$10,000. Depreciation is calculated on all assets other than land and assets that appreciate in value using the straight-line method, mid-year convention with the following estimated useful lives:

	<u>Years</u>
Building Improvements	15
New Construction	40
Land Improvements	15
Computers and Office Equipment	5
Infrastructure:	
Roads and Paved Surfaces	15
Bridges	50
Furniture	7
Other Equipment	5
Major Appliances	7
Park and Recreation Features	12
Playground Equipment	12
Vehicles	5

The business-type activities and enterprise fund have no capital assets. The District has no intangible assets subject to capitalization.

j. Deferred Outflows/Inflows of Resources

The financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has only one type of item that qualifies for reporting in this category at April 30, 2019, which arises only under the accrual basis of accounting. Accordingly, the item, pension related deferred outflow, is reported only in the governmental activities statement of net position. The pension related deferred outflow consists of unrecognized items not yet charged to pension expense and contributions from the District after the measurement date of the net pension liability, December 31, 2018, but before the end of the District's reporting period ending April 30, 2019. This item will be included in the net pension liability and pension expense calculation in subsequent fiscal years.

The financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has three types of items that qualify for reporting in this category at April 30, 2019, one of which arises only under the modified accrual basis of accounting and two of which

arise only under the accrual basis of accounting. Accordingly, unavailable revenue is reported only in the governmental funds balance sheet and the items pension related deferred inflows and OPEB related deferred inflows, are reported only in the statement of net position. The unavailable revenue from property taxes is deferred and recognized as an inflow of resources (revenue) in the period that the property taxes become available. The pension related deferred inflow consists of the unamortized portion of the impact on pension liability resulting from changes in assumptions, differences between projected and actual earnings on pension plan investments, and differences between projected and actual experience of the pension liability. This item will be included in the net pension liability and pension expense calculation in subsequent fiscal years. The OPEB related deferred inflow consists of the unamortized portion of the impact on OPEB liability resulting from changes in assumptions and differences between projected and actual experience of the OPEB liability. This item will be included in the OPEB liability and benefits expense in subsequent fiscal years.

k. Restricted Net Position

Assets that are not available to finance general operations of the District are reported as restricted on the statement of net position. The District's policy is to apply restricted resources first when an expense is incurred for a purpose for which restricted and unrestricted net position is available.

l. Fund Balance

Fund balances are classified as follows:

Non-Spendable – Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact

Restricted – Amounts that can be spent only for specific purposes because of the District charter, state or federal laws, or externally imposed conditions by grantors or creditors

Committed – Amounts that can be used only for specific purposes determined by a resolution by the Board of Commissioners

Assigned – 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 through its appropriations power

Unassigned – All amounts not included in other spendable classifications (the General Fund is the only fund that reports a positive unassigned fund balance amount)

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Commissioners has provided otherwise in its commitment or assignment actions.

m. Minimum Fund Balance Policy

The District's minimum fund balance policy sets targets for the unassigned fund balances in the General Fund and total fund balance in certain special revenue funds. The targets for the minimum fund balances will take a number of levy cycles to ensure that the funds are operating in the target ranges. An overview of the target fund balances is listed below:

General Fund	Unassigned fund balance no less than two months or 17 percent and no more than six months or 50 percent of the sum of annual operating expenditures of the General Fund plus routine transfers-out from the General Fund to other funds
Recreation Fund	Sum of restricted and unrestricted fund balance in the Recreation Fund is not less than two months or 17 percent and not more than four months or 33 percent of operating expenditures of the Recreation Fund including routine transfers-out to the General Fund for administrative services and to the General Fund for further transfer to the Bond Principal and Interest Fund as an additional source of revenue for required annual payments on the District's two alternate revenue bonds
Museum Fund	Sum of restricted and unrestricted fund balance in the Museum Fund is not less than two months or 17 percent and not more than four months or 33 percent of operating expenditures of the Museum Fund including routine transfers-out to the General Fund for administrative services and to the General Fund for further transfer to the Bond Principal and Interest Fund as an additional source of revenue for required annual payments on the District's two alternate revenue bonds
IMRF Fund	Sum of restricted and unrestricted fund balance in the IMRF Fund is not less than six months or 50 percent and not more than nine months or 75 percent of annual operating expenditures of the IMRF Fund
Liability Insurance Fund	Sum of restricted and unrestricted fund balance in the Liability Insurance Fund is not less than \$200,000 and not more than \$300,000

n. Program Revenues

Program Revenues on the statement of activities include the following:

Governmental Activities

Charges for Services	Fees paid by the public for the use of District facilities, District programs, and miscellaneous food and beverage vending
Operating Grants and Contributions	Grants and contributions used to support education programs and to rebate interest payments on debt
Capital Grants and Contributions	Grants and Contributions used to construct facilities and develop properties owned by the District

o. Operating and Non-Operating Revenues and Expenses of Proprietary Fund

Operating revenues and expenses for the proprietary fund are those that result from providing services. It also includes all revenue and expenses not related to capital and related financing, non-capital financing, or investing activities.

p. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused paid leave to a limit of 280 hours. All paid leave is accrued when incurred in the government-wide 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 or retirements.

q. In-Kind Contributions

The District has various agreements with local media companies that provide publicity for the District's events in return for recognition at the District's events and in District publications. The District does not record in-kind contribution revenue or expense related to these agreements.

r. Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. The significant estimates at April 30, 2019 include the allowance for uncollectible property taxes, the estimate of the useful lives of property and equipment, the valuation of the liability for pensions, and the valuation of the liability for post-employment health insurance benefits.

2. Reconciliation of Fund Statements to Government-Wide Statements

A reconciliation is provided with the balance sheet – governmental funds (Exhibit D-1) to explain the differences between total fund balances in the balance sheet – governmental funds and net position for governmental activities on the government-wide statement of net position. The major differences are due to:

- a. Property taxes receivable and unavailable revenue for the amount of the 2018 tax levy that will be received and recorded as revenue in the next fiscal year
- b. Intergovernmental and other receivables that were earned but not received and were not reported in the governmental funds
- c. The value of capital assets, which are not reported in governmental funds
- d. Accrued interest on debt, which will be paid during the next fiscal year
- e. The value of long-term liabilities, which are not reported in governmental funds
- f. The net other post-employment benefit liability and deferred inflows and outflows of resources related to OPEB, which are not reported in governmental funds
- g. Net pension liability and deferred inflows and outflows of resources related to pensions, which are not reported in governmental funds

A reconciliation is provided with the statement of revenues, expenditures, and changes in fund balances – governmental funds (Exhibit E-1) to explain the difference between the change in fund balances in the governmental funds and the change in net position for governmental activities on the government-wide statement of activities. The major differences are due to:

- a. Capital outlay expenditures and capital contribution revenues are not reported in the statement of activities, while depreciation expense and gains/losses on disposal of capital assets are not reported in governmental funds
- b. Bond proceeds are not revenue and bond payments are not expenses on the statement of activities
- c. The change in accrued interest and accrued unpaid leave are not governmental fund expenditures, while they are expenses on the statement of activities
- d. Intergovernmental and other revenue earned and not received is not a governmental fund revenue, while it is revenue on the statement of activities
- e. The changes in the net other post-employment benefit liability and deferred inflows and outflows of resources related to OPEB are not governmental fund expenditures, while they are expenses on the statement of activities

- f. The changes in net pension liability and deferred inflows and outflows of resources related to pensions are not governmental fund expenditures, while they are expenses on the statement of activities

3. Budgets and Budgetary Basis of Accounting

a. Budgetary Process

A proposed budget and appropriations ordinance are 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).

b. Legal Level of Budgetary Control

The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the fund level. The District prepares both a working budget and an appropriations ordinance. The appropriations ordinance includes only summarized information and contains higher revenue and expenditure amounts than the working budget. The Board of Commissioners does this with the intention of allowing for higher expenditures if additional revenues become available during the year. The working 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 budgetary expenditure comparisons in the basic financial statements are from the working budget and are presented at the fund level with summarizations at the object level (i.e. salaries and wages, fringe benefits, commodities, contractual services, and other expenditures).

c. Amendments to the Budget

Throughout the year, the board can make 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 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 operating budget appropriations lapse at the end of each fiscal year. Capital project budgets do not lapse at the end of each fiscal year.

d. Budgetary Basis of Accounting

Formal budgetary accounting is employed as a management control for all funds of the District, and legal budgets are adopted for the general fund, special revenue funds, capital projects fund, and debt service fund. 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.

e. Encumbrances

Encumbrance accounting is not used by the District.

4. Deposits and Investments

Cash and Investments-Restricted

At April 30, 2019, the District's governmental activities and Capital Projects Fund hold \$370,884 of cash and \$1,008,228 of investments for capital projects.

Investments

At April 30, 2019, the District held the following investments:

Certificates of Deposit	
Non-Negotiable	\$ 2,710,000
Negotiable	34,979
Money Market Accounts - Not Held at Depository Banks	18,509
U.S. Treasury Notes	89,374
Bonds and Notes - Not Primary Obligations of the U.S. Government:	
Federal Home Loan Bank	307,402
Illinois Park District Liquid Asset Fund	26,105
Illinois Funds	2,492,154
Total Investments	<u>\$ 5,678,523</u>

Fair Value Measurements

The District categorizes its fair value measurements of investments within the fair value hierarchy established by GAAP. The three levels of the fair value hierarchy are as follows:

- Level 1 – quoted prices (unadjusted) in active markets for identical investments.
- Level 2 – inputs (other than quoted prices included within Level 1) that are observable for the investment, either directly or indirectly.
- Level 3 – unobservable inputs – market data are not available and are developed using the the best information available about the assumptions that market participants would use when pricing an investment.

The fair value of investments measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The District has the following fair value measurements as of April 30, 2019:

	Total	Fair Value Measurement		
		Level 1	Level 2	Level 3
Investments by Fair Value Level				
Debt Securities				
U.S. Treasury Notes	\$ 89,374	\$ 89,374	\$ -	\$ -
U.S. Government-Sponsored Entities	307,402	307,402	-	-
Certificates of Deposit (Negotiable)	34,979	-	34,979	-
Total Investments by Fair Value Level	431,755	\$ 396,776	\$ 34,979	\$ -
Investments Not Subject to Measurement				
Illinois Funds	2,492,154			
Illinois Park District Liquid Asset Fund	26,105			
Money Market Accounts	18,509			
Certificates of Deposit (Non-Negotiable)	2,710,000			
Total Investments	\$ 5,678,523			

Debt securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued using inputs other than quoted prices that are directly observable. There have been no changes in the valuation techniques used during the year ended April 30, 2019.

Custodial Credit Risk – Bank Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's bank deposits may not be returned to it. The District's investment policy addresses custodial credit risk by requiring that all deposits in excess of federal depository insurance are to be collateralized by a pledge of securities from the depository bank at 110 percent of the uninsured amount. At April 30, 2019, \$2,873,068 of the District's bank balance of \$6,373,762 was exposed to custodial credit risk as follows:

Uninsured and Uncollateralized	\$ 18,002
Collateral Held in Trust by a Third-Party Not in the District's Name	2,855,066
Total	<u>\$ 2,873,068</u>

The pledged collateral had a fair value of \$3,321,180 at April 30, 2019.

Credit Risk and Interest Rate Risk – External Investment Pools

At April 30, 2019, the District held \$2,492,154 in the Illinois Funds Money Market Fund. The value of the District's position in the fund is equal to the value of the District's fund shares, which maintain a \$1 net asset value. The portfolio is regulated by oversight of the Treasurer of the State of Illinois and private rating agencies. The portfolio has a AAAM rating from Standard and Poor's. The assets of the fund are mainly invested in securities issued by the United States government or agencies related to the United States and valued at amortized cost. Assets of the fund not invested in United States government securities are fully collateralized by pledged securities. The time to maturity of the investments in this external investment pool averages less than one year. The District has no restrictions on withdrawing funds from this external investment pool.

At April 30, 2019, the District held \$26,105 in the Illinois Park District Liquid Asset Fund. The value of the District's position in the Illinois Park District Liquid Asset Fund is equal to the value of the District's fund shares, which maintain a \$1 net asset value. The Illinois Park District Liquid Asset Fund is regulated by private rating agencies. The fund has a AAAM rating from Standard and Poor's. The assets of this fund are mainly invested in securities issued by the United States government or agencies related to the United States and valued at amortized cost. Generally, assets not invested in United States government securities are fully collateralized by pledged securities. The time to maturity of the investments in this external investment pool averages less than one year. The District has no restrictions on withdrawing funds from this external investment pool.

Custodial Credit Risk – Investments

At April 30, 2019, the District had no custodial credit risk in that all of its investments were held through a Securities Investor Protection Corporation (SIPC) member brokerage firm and the value of investments subject to custodial credit risk (negotiable certificates of deposit, U.S. Treasury notes, and Federal Home Loan Bank bonds) was within the SIPC protection limit.

Credit Risk – Investments

Credit risk is the risk that the issuer of a bond or note security will not repay the principal or pay the interest due on the debt. The credit risk of investments is addressed by the District's investment policy by limiting investments to instruments outlined under Chapter 30, Section 235 of the Illinois Compiled Statutes as noted above.

At April 30, 2019, the District held the following investments subject to credit risk:

	<u>Credit Rating</u>	<u>Carrying Value</u>
Federal Home Loan Bank Notes	AA+	\$ 307,402

Interest Rate Risk – Investments

Interest rate risk is the risk that a change in the market rate of interest for a category of debt securities will negatively impact the fair value of a debt security. Interest rate risk is not directly addressed by the District's investment policy except for the general goal to "remain sufficiently liquid to meet operating requirements."

At April 30, 2019, the District held the following investments subject to interest rate risk:

	Carrying Value	Weighted Average Maturity (Years)
Federal Home Loan Bank Notes	\$ 307,402	0.86
Negotiable Certificates of Deposit	34,979	0.05
Money Market Accounts	18,509	0.05
U.S. Treasury Notes	89,374	2.61
	<u>\$ 450,264</u>	

Concentration of Credit Risk – Investments

Concentration of credit risk is the risk of having a large percentage of investments in debt securities of an issuer that is not backed by the full faith and credit of the United States. The District's investment policy does not directly address concentration of credit risk.

At April 30, 2019, the District had more than 5 percent of its investments in the debt securities of the following issuers that are not backed by the full faith and credit of the United States:

	Percent of Investments
Federal Home Loan Bank	<u>5.41%</u>

5. Property Tax Cycle

a. Assessments

Property is assessed by elected township assessors at one-third the fair value as of January 1 each year. This is the date, called the lien date, on which property taxes "attach" to the property. The township assessors' books are turned into the County Supervisor of Assessments by April 15. The Board of Review, a three-member panel appointed by the County Board, takes action on assessment complaints and applies individual township multipliers to those townships, which are not assessed at one-third. This process equalizes the average ratio of assessments to fair value among townships. The Illinois Department of Revenue analyzes the work of the Board of Review and may assign a countywide multiplier to bring the entire County's ratio into line with other counties throughout the state.

b. Taxpayer Appeals

Taxpayers may file a complaint with the Board of Review if they believe assessments are too high and may make further appeal to the state Property Tax Appeals Board. However, tax levies are determined by local governments, not by assessors.

c. Property Tax Levies

The calendar 2017 levy, passed in November 2017, is revenue for fiscal year 2019. The levy was adopted within the Illinois statutory deadline (the third Tuesday in December). Property tax levies are reported as revenue in the year in which they are received. Property tax distributions received as of the end of the fiscal year are recognized in that fiscal year as revenue in the governmental funds.

Fiscal year 2019 property tax revenue on the statement of activities and on the statement of revenue, expenditures, and changes in fund balances on the modified accrual basis consists of the property tax received during fiscal year 2019 from the calendar 2017 levy.

d. Tax Bills

Illinois statutes require the payment of property taxes in two installments, typically due June 1 and September 1, and require that tax bills be mailed 30 days prior to the first installment. Property tax bills mailed for fiscal year 2019 were based on equalized assessed value as of January 1, 2018 and on tax levies set in November 2017.

e. Tax Distributions

The County Treasurer is also the County Collector and is in charge of collecting and distributing property taxes. The Collector generally distributes taxes to the taxing bodies shortly after taxes are paid. The County may not keep tax receipts on behalf of other units of local government beyond 30 days. In 2018, all property taxes were distributed by November 2018. Interest earned on taxes before distribution goes to the local governments.

6. Property Taxes Receivable

Property taxes receivable for the governmental funds consists of property taxes levied in 2018, for which a legal claim exists in 2019. The revenue associated with the 2018 levy is recognized in the governmental funds if received by the fiscal year end. The property taxes received beyond the year end are deferred until the next fiscal year. A summary of property taxes receivable by fund type at April 30, 2019 is shown below:

Fund Type	Property Taxes Levied	Property Taxes Receivable	Unavailable Revenue
General	\$ 2,054,289	\$ 2,023,657	\$ 2,023,657
Special Revenue	4,312,833	4,248,526	4,248,526
Debt Service	842,259	829,700	829,700
Total	<u>\$ 7,209,381</u>	<u>\$ 7,101,883</u>	<u>\$ 7,101,883</u>

Based on past collection experience, the District has applied an allowance for doubtful collections against the property taxes receivable of \$107,507 at April 30, 2019.

7. Unearned Revenue

Unearned revenue for governmental activities on the statement of net position and for governmental funds on the balance sheet—governmental funds consists of the following at April 30, 2019:

Unearned Donation and Grant Revenue	\$ 410,727
Unearned Program Fees	164,807
Property Taxes Received Under Protest	<u>1,105,723</u>
Total	<u>\$ 1,681,257</u>

Unearned revenue for business-type activities on the statement of net position and for the proprietary fund on the statement of net position—proprietary fund consists of the following at April 30, 2019:

Unearned Program Fees	\$ 20,251
Unearned Contributions and Sponsorships	<u>250,000</u>
Total	<u>\$ 270,251</u>

8. Capital Assets

The following is a summary of the changes in capital assets of the governmental activities for the year ended April 30, 2019:

	April 30, 2018	Additions	Deductions	April 30, 2019
Cost:				
Being Depreciated:				
Land Improvements	\$ 6,524,622	\$ 387,910	\$ -	\$ 6,912,532
Buildings and				
Improvements	21,328,270	300,104	-	21,628,374
Equipment and Vehicles	2,493,833	243,782	(18,270)	2,719,345
Not Being Depreciated:				
Art Collection	318,463	10,000	-	328,463
Land	3,367,692	82,820	-	3,450,512
Total	<u>34,032,880</u>	<u>1,024,616</u>	<u>(18,270)</u>	<u>35,039,226</u>
Accumulated Depreciation:				
Land Improvements	3,834,026	322,154	-	4,156,180
Buildings and				
Improvements	5,368,022	581,289	-	5,949,311
Equipment and Vehicles	1,965,800	198,171	(18,270)	2,145,701
Total	<u>11,167,848</u>	<u>1,101,614</u>	<u>(18,270)</u>	<u>12,251,192</u>
Capital Assets, Net	<u>\$ 22,865,032</u>	<u>\$ (76,998)</u>	<u>\$ -</u>	<u>\$ 22,788,034</u>
Current year depreciation expense was charged to the following function:				
Culture and Recreation				<u>\$ 1,101,614</u>

Business-type activities have no capital assets.

9. Changes in Long-Term Debt

The following is a summary of changes in the District's long-term debt of the governmental activities for the year ended April 30, 2019:

	April 30, 2018	Issued	Retired	April 30, 2019	Due Within One Year
General Obligation					
Bonds	\$ 878,350	\$ 738,065	\$ 802,922	\$ 813,493	\$ 813,493
Alternate Revenue					
Bonds	11,125,000	-	560,000	10,565,000	570,000
Accrued Compensated					
Absences	197,463	319,869	295,765	221,567	221,567
Net Pension Liability	888,526	1,400,490	284,982	2,004,034	-
Other Post-Employment					
Benefit Liability	175,275	-	43,939	131,336	-
Total Long-Term					
Debt	<u>\$ 13,264,614</u>	<u>\$ 2,458,424</u>	<u>\$ 1,987,608</u>	<u>\$ 13,735,430</u>	<u>\$ 1,605,060</u>

The entire balance of compensated absences at April 30, 2019 has been presented as due within one year, as management believes the actual amount that will be used within the next fiscal year will not be significantly lower than this amount based on past usage patterns. In fiscal year 2019 and prior years, accrued compensated absences have been liquidated by the General Fund, the Recreation Fund, and the Museum Fund. In fiscal year 2019 and prior years, the other post-employment benefit liability has been liquidated by the General Fund. In fiscal year 2019 and prior years, the net pension liability has been liquidated by the IMRF Fund.

See Note 24 regarding the restatement made to the April 30, 2018 long-term liability for other post-employment benefits.

The District's business-type activities and enterprise fund had no long-term liabilities at April 30, 2019 or April 30, 2018.

10. General Obligation and Alternate Revenue Bonds

General Obligation Bonds

The following is a summary of the District's general obligation bonds as of April 30, 2019:

	Interest Rate	Maturity Date	Issued Amount	Outstanding
Serial Bonds:				
2017 Bonds Issued 12/5/17	1.53%	12/15/2019	75,428	\$ 75,428
2018 Bonds Issued 12/5/18	2.53%	12/15/2019	738,065	738,065
				<u>\$ 813,493</u>

The debt noted above was issued to fund capital projects and significant repair and maintenance projects.

Aggregate future principal maturities and interest payments required on these bonds are as follows at April 30, 2019:

Fiscal Year Ended	Principal	Interest	Total
April 30			
2020	\$ 813,493	\$ 19,818	\$ 833,311

Total interest incurred on the general obligation bonds in fiscal year 2019 was \$15,956.

Alternate Revenue Bonds

On July 1, 2010, the District issued alternate revenue bonds totaling \$7,405,000. The issue is known as the Taxable General Obligation Bonds (Alternate Revenue Source), Series 2010 (Build America Bonds (Direct Payment)). These bonds mature serially on December 15 of each calendar year 2011 through 2023 and years 2025 and 2030 in amounts ranging from \$305,000 to \$2,145,000 and bear interest in amounts ranging from 1.25 percent to 6.00 percent per annum, payable at December 15 and June 15 annually. Bonds are subject to redemption prior to maturity at the option of the District. The bonds can be redeemed at the redemption price plus accrued interest to such redemption date. Bonds maturing December 15 of the calendar years 2025 and 2030 are term bonds, subject to mandatory sinking fund redemption of the principal amount on December 15 in the years so specified.

The bonds are general obligations of the District but are payable from general revenues derived by the District's operation or from proceeds of the District's annual general obligation bond issue. As a general obligation, the bonds are also secured by an annual property tax levy, which the District will abate as long as the pledged revenues are sufficient to pay debt service requirements.

The District has pledged future revenues to repay the principal and interest of the 2010 alternate revenue bonds. Principal and interest on these bonds are payable through December 2030 from the District's general revenues (General Fund revenues) or proceeds from the annual general obligation bond. Annual principal and interest payments on the alternate revenue bonds are expected to require approximately a maximum of 23 percent of general revenues or 68 percent of the proceeds of the annual general obligation bond. The principal and interest payments for fiscal year 2019 were \$624,453. For fiscal year 2019, the District's General Fund revenue was \$2,206,422 and the proceeds of the annual general obligation bond were \$738,065. At April 30, 2019, pledged future revenues totaled \$6,046,034, which is the amount of the remaining principal and interest on the bonds.

On May 15, 2011, the District issued alternate revenue bonds totaling \$7,000,000. The issue is known as the General Obligation Park Bonds (Alternate Revenue Source), Series 2011A. These bonds mature serially on December 15 of each calendar year 2012 through years 2032 and 2036 in amounts ranging from \$50,000 to \$1,685,000 and bear interest in amounts ranging from 3.00 percent to 5.00 percent per annum, payable at December 15 and June 15 annually. Bonds are subject to redemption prior to maturity at the option of the District as of December 15, 2020. The bonds can be redeemed at the redemption price plus accrued interest to such redemption date. Bonds maturing December 15 of the calendar years 2033 through 2035 are term bonds, subject to mandatory sinking fund redemption of the principal amount on December 15 in the years so specified.

The bonds are general obligations of the District but are payable from general revenues derived by the District's operation or from proceeds of the District's annual general obligation bond issue. As a general obligation, the bonds are also secured by an annual property tax levy, which the District will abate as long as the pledged revenues are sufficient to pay debt service requirements.

The District has pledged future revenues to repay the principal and interest of the 2011A alternate revenue bonds. Principal and interest on these bonds are payable through December 2036 from the District's general revenues (General Fund revenues) or proceeds from the annual general obligation bond. Annual principal and interest payments on the alternate revenue bonds are expected to require approximately a maximum of 21 percent of general revenues or 64 percent of the proceeds of the annual general obligation bond. The principal and interest payments for fiscal year 2019 were \$472,900. For fiscal year 2019, the District's General Fund revenue was \$2,206,422 and the proceeds of the annual general obligation bond were \$738,065. At April 30, 2019, pledged future revenues totaled \$8,533,870, which is the amount of the remaining principal and interest on the bonds.

The following is a summary of the District's alternate revenue bonds as of April 30, 2019:

	Interest Rate	Maturity Date	Issued Amount	Outstanding
Serial Bonds:				
2010 Bonds Issued 07/01/10	4.400%	12/15/2019	\$ 350,000	\$ 350,000
2010 Bonds Issued 07/01/10	4.750%	12/15/2020	360,000	360,000
2010 Bonds Issued 07/01/10	4.900%	12/15/2021	370,000	370,000
2010 Bonds Issued 07/01/10	5.100%	12/15/2022	385,000	385,000
2010 Bonds Issued 07/01/10	5.300%	12/15/2023	395,000	395,000
2011 Bonds Issued 05/15/11	3.000%	12/15/2019	220,000	220,000
2011 Bonds Issued 05/15/11	4.000%	12/15/2020	230,000	230,000
2011 Bonds Issued 05/15/11	4.000%	12/15/2021	235,000	235,000
2011 Bonds Issued 05/15/11	4.000%	12/15/2022	245,000	245,000
2011 Bonds Issued 05/15/11	4.000%	12/15/2023	255,000	255,000
2011 Bonds Issued 05/15/11	4.000%	12/15/2024	265,000	265,000
2011 Bonds Issued 05/15/11	4.000%	12/15/2025	280,000	280,000
2011 Bonds Issued 05/15/11	4.000%	12/15/2026	295,000	295,000
2011 Bonds Issued 05/15/11	4.125%	12/15/2027	300,000	300,000
2011 Bonds Issued 05/15/11	4.250%	12/15/2028	315,000	315,000
2011 Bonds Issued 05/15/11	4.375%	12/15/2029	325,000	325,000
2011 Bonds Issued 05/15/11	4.375%	12/15/2030	340,000	340,000
2011 Bonds Issued 05/15/11	4.500%	12/15/2031	360,000	360,000
2011 Bonds Issued 05/15/11	4.625%	12/15/2032	375,000	375,000
Term Bonds:				
2010 Bonds Issued 07/01/10	5.500%	12/15/2025	835,000	835,000
2010 Bonds Issued 07/01/10	6.000%	12/15/2030	2,145,000	2,145,000
2011 Bonds Issued 05/15/11	5.000%	12/15/2036	1,685,000	1,685,000
Total				<u>\$ 10,565,000</u>

Aggregate principal sinking fund requirements and annual interest requirements on the District's alternate revenue term bonds are as follows:

Calendar Year	Principal	Interest	Total
2024	\$ 410,000	\$ 174,625	\$ 584,625
2025	425,000	152,075	577,075
Total	<u>\$ 835,000</u>	<u>\$ 326,700</u>	<u>\$ 1,161,700</u>
2026	\$ 440,000	\$ 128,700	\$ 568,700
2027	460,000	102,300	562,300
2028	475,000	74,700	549,700
2029	495,000	46,200	541,200
2030	275,000	16,500	291,500
Total	<u>\$ 2,145,000</u>	<u>\$ 368,400</u>	<u>\$ 2,513,400</u>
2033	\$ 390,000	\$ 84,250	\$ 474,250
2034	410,000	64,750	474,750
2035	430,000	44,250	474,250
2036	455,000	22,750	477,750
Total	<u>\$ 1,685,000</u>	<u>\$ 216,000</u>	<u>\$ 1,901,000</u>

The debt noted above was issued to fund capital projects and significant repair and maintenance projects.

Aggregate future principal maturities and interest payments required on these bonds are as follows:

Fiscal Year Ended April 30	Principal	BAB Subsidy	Interest	Total
2020	\$ 570,000	\$ (93,038)	\$ 517,276	\$ 994,238
2021	590,000	(87,648)	495,276	997,628
2022	605,000	(81,664)	468,976	992,312
2023	630,000	(75,318)	441,446	996,128
2024	650,000	(68,446)	412,010	993,564
2025-2029	3,665,000	(221,342)	1,551,678	4,995,336
2030-2034	2,560,000	(21,946)	645,894	3,183,948
2035-2037	1,295,000	-	131,750	1,426,750
Total	<u>\$ 10,565,000</u>	<u>\$ (649,402)</u>	<u>\$ 4,664,306</u>	<u>\$ 14,579,904</u>

The total gross interest incurred on the alternate revenue bonds in fiscal year 2019 was \$537,353. A portion of this interest was subsidized through the federal government's Build America Bonds (BAB) program. The District receives a rebate from the U.S. Treasury Department each year for a varying percent of the total amount of interest paid on the Series 2010 Alternate Revenue Source Bond. In fiscal year 2019, the subsidized portion was \$91,549, which represented approximately 17 percent of interest paid.

11. Legal Debt Margin

At April 30, 2019, the estimated legal debt margin was determined as follows:

Assessed Valuation (Tax Year 2018)	<u>\$614,388,242</u>
Statutory Debt Limitation (2.875 Percent of Assessed Valuation)	\$ 17,663,662
Total General Obligation Bond Indebtedness at April 30, 2019	<u>(813,493)</u>
Legal Debt Margin	<u>\$ 16,850,169</u>

12. Restricted Net Position

At April 30, 2019, the District has restricted net position that is restricted due to enabling legislation as follows:

Unspent Tax Levy Allocations for:	
Liability Insurance Expenditures	\$ 322,455
Employee Benefits	
IMRF Expenditures	207,900
Social Security Expenditures	160,304
Professional Contractual Services	
Police Protection Expenditures	62,285
Audit Expenditures	21,075
Special Recreation Expenditures	94
Total	<u>\$ 774,113</u>

13. Non-Spendable, Restricted, Committed, and Assigned Fund Balance

In the fund financial statements, governmental funds report non-spendable, restrictions of, commitments of, and assignments of fund balances for amounts that are not available for appropriation, are restricted by outside parties for use for a specific purpose, are committed for a specific purpose by an action of the Board of Commissioners or are assigned by the Board of Commissioners' intent to be used for specific purposes but are neither restricted nor committed, respectively. 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. As of April 30, 2019, such fund balances are composed of the following:

	General Fund	Other Major Governmental Funds	Non-Major Governmental Funds	Total Governmental Funds
Non-Spendable				
Prepaid Items	\$ 16,726	\$ 7,663	\$ 221,927	\$ 246,316
Restricted:				
Tax Levy Expenditures	-	-	677,186	677,186
Capital Projects	-	1,588,304	-	1,588,304
English Indoor Pool	-	-	462,940	462,940
Scholarships	-	-	354	354
Robin Hall Sculpture	-	-	3,942	3,942
	-	1,588,304	1,144,422	2,732,726
Committed:				
Recreation	-	528,360	-	528,360
Museum	-	371,452	-	371,452
Working Cash	-	-	125,449	125,449
Meadowbrook Park	-	-	22,306	22,306
Park Houses	-	-	13,903	13,903
	-	899,812	161,658	1,061,470
Assigned:				
Debt Service	-	125,802	-	125,802
Capital Projects	-	451,878	-	451,878
Replacement Tax	-	-	20,404	20,404
Land Acquisition	-	-	30,726	30,726
Crystal Lake Pool Renewal	-	-	91,459	91,459
Perkins Road Park Site	-	-	7,143	7,143
	-	577,680	149,732	727,412
Total	\$ 16,726	\$ 3,073,459	\$ 1,677,739	\$ 4,767,924

14. Interfund Transfers

Interfund transfers made during the year ended April 30, 2019 are summarized below:

	Transfers In	Transfers Out
Governmental Funds:		
General Fund	\$ 1,450,500	\$ 1,116,730
Recreation Fund	5,420	934,120
Museum Fund	1,450	418,461
Bond Principal and Interest	1,008,910	-
Capital Projects Fund	364,864	-
Non-Major Funds	39,120	408,534
Proprietary Fund:		
Urbana Indoor Aquatic Center Fund	7,580	-
Total	<u>\$ 2,877,844</u>	<u>\$ 2,877,845</u>

A portion of the General Fund's transfers in includes \$140,000 of replacement taxes collected by the Replacement Tax Fund (a non-major fund) to be used for general operating purposes. All other transfers in and transfers out were to support operations of the various recipient funds.

15. Defined Benefit Pension Plan

Plan Description

The District's defined benefit pension plan, an agent multi-employer plan, for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members, including the District, participate in the Regular Plan

All three IMRF benefit plans have two tiers. 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 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent 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 percent of the original amount on January 1 every year after retirement.

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 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent 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 percent of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount.

There have been no changes in benefits between measurement dates.

Employees Covered by Benefit Terms

As of December 31, 2018, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	34
Inactive Plan Members entitled to but not yet receiving benefits	79
Active Plan Members	63
Total	<u>176</u>

Contributions

As set by statute, the District's regular plan members are required to contribute 4.50 percent 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. The District's annual contribution rate for calendar year 2018 was 11.8 percent. For the fiscal year ended April 30, 2019, the District contributed \$277,318 to the plan. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The District's net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2018:

- The Actuarial Cost Method used was Aggregate Entry Age Normal
- The Asset Valuation Method used was market value of assets
- The Inflation Rate was assumed to be 2.50 percent
- Salary Increases were expected to be 3.39 percent to 14.25 percent, including inflation
- The Investment Rate of Return was assumed to be 7.25 percent
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience
- 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 percent 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:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	37%	7.15%
International Equity	18%	7.25%
Fixed Income	28%	3.75%
Real Estate	9%	6.25%
Alternative Investments	7%	3.20 - 8.50%
Cash Equivalents	1%	2.50%
Total	100%	

There was a change to the investment rate of return assumption between the measurement dates.

Single Discount Rate

A single discount rate of 7.25 percent was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. A long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25 percent, the municipal bond rate is 3.71 percent, and the resulting single discount rate is 7.25 percent.

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2017	<u>\$ 11,591,045</u>	<u>\$ 10,702,519</u>	<u>\$ 888,526</u>
Changes for the year:			
Service Cost	215,643	-	215,643
Interest on the Total Pension Liability	861,099	-	861,099
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(72,945)	-	(72,945)
Changes of Assumptions	390,979	-	390,979
Contributions - Employer	-	284,982	(284,982)
Contributions - Employees	-	108,680	(108,680)
Net Investment Income	-	(504,763)	504,763
Benefit Payments, including Refunds of Employee Contributions	(435,100)	(435,100)	-
Other (Net Transfer)	-	390,369	(390,369)
Net Changes	<u>959,676</u>	<u>(155,832)</u>	<u>1,115,508</u>
Balances at December 31, 2018	<u><u>\$ 12,550,721</u></u>	<u><u>\$ 10,546,687</u></u>	<u><u>\$ 2,004,034</u></u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability calculated using a Single Discount rate of 7.25 percent, as well as what the plan's net pension liability (asset) would be if it were calculated using a Single Discount Rate that is 1 percent lower or 1 percent higher:

	1% Decrease 6.25%	Current Discount 7.25%	1% Increase 8.25%
Total Pension Liability	\$ 14,337,030	\$ 12,550,721	\$ 11,098,635
Plan Fiduciary Net Position	10,546,687	10,546,687	10,546,687
Net Pension Liability (Asset)	<u><u>\$ 3,790,343</u></u>	<u><u>\$ 2,004,034</u></u>	<u><u>\$ 551,948</u></u>

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

For the year ended April 30, 2019, the District recognized pension expense of \$107,558. At April 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/ (Inflows) of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Years			
Differences between expected and actual experience	\$ 138,807	\$ 53,372	\$ 85,435
Changes in assumptions	287,565	246,501	41,064
Net difference between projected and actual Earnings on pension plan investments	<u>648,617</u>	<u>-</u>	<u>648,617</u>
Total Deferred Amounts to be recognized in Pension expense in future periods	1,074,989	299,873	775,116
Pension Contributions made subsequent to the Measurement Date	<u>127,630</u>	<u>-</u>	<u>127,630</u>
Total Deferred Amounts Related to Pensions	<u>\$ 1,202,619</u>	<u>\$ 299,873</u>	<u>\$ 902,746</u>

The \$127,630 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended April 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31	Net Deferred Outflows/ (Inflows) of Resources
2019	\$ 293,230
2020	129,342
2021	88,435
2022	264,109
Total	<u>\$ 775,116</u>

Payables to the Pension Plan

At April 30, 2019, the District had \$28,149 due to IMRF for legally required employer contributions or legally required employee contributions.

16. Other Post-Employment Benefit Plan

Plan Description

GASB Statement 75, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions, requires governments to account for other post-employment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense to the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. The post-employment benefit liability is recognized on the Statement of Net Position over time.

Benefits Provided

The District's post-employment health care insurance benefit plan provides continuation of employer subsidized health coverage upon the retirement from the District after meeting the age and service requirements for retirement. The District provides post-employment health care insurance benefits through a single employer defined benefit plan. The benefits, benefit levels, employee contributions, and employer contributions are governed by the District and can be amended by the District through its personnel manual. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the District's General Fund.

Plan Membership

To be eligible for benefits, an employee must qualify for retirement under the District's retirement plan.

Employees Covered by Benefit Terms

At April 30, 2019, membership for purposes of the actuarial liability calculation consisted of:

Retirees	-
Active Employees	44
Total	<u>44</u>

Contributions

The District pays 100 percent of the cost (blended) of coverage for employees hired on or before October 9, 2012 and 50 percent of the cost (blended) of coverage for employees hired after October 9, 2012, from retirement to age 65.

The District does not currently have a funding policy for the OPEB Plan.

Total OPEB Liability

The District had a full actuarial valuation performed for the plan as of April 30, 2019 to determine the OPEB liability as of that date as well as the employer's annual OPEB cost for the fiscal year ended April 30, 2019. The District's total OPEB liability as of April 30, 2019 was \$131,336.

Actuarial Assumptions

The total OPEB liability in the April 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs:

Discount Rate	3.79%
Healthcare Cost Inflation Rates:	
Current Year Trend	8.50%
Second Year Trend	7.50%
Decrement	0.50%
Ultimate Trend	4.00%
Year Ultimate Trend is Reached	2027
Salary Increases	3.50%

The discount rate was based on the index rate for 20-year tax-exempt general obligation municipal bond index rate with an average rating of AA or higher as of April 30, 2019.

Mortality rates were based on the RP2014 base rates projected to 2019 using scale MP2018.

Changes were made to the mortality projections, withdrawal rates, disability rates, and retirement rates between the April 30, 2019 and 2018 measurement dates.

Changes in the Total OPEB Liability

Total OPEB Liability May 1, 2018	\$ 175,275
Changes for the Year	
Service Cost	9,245
Interest	6,958
Assumption Changes	(39,386)
Difference Between Actual and Expected Experience	(20,756)
Change in Actuarial Cost Method	-
Benefit Payments	-
	<hr/>
Total OPEB Liability April 30, 2019	<u><u>\$ 131,336</u></u>

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

The April 30, 2019 valuation was prepared using a discount rate of 3.79 percent. If the discount rate were 1 percent higher or 1 percent lower than what was used in the valuation, the Total OPEB Liability would be as follows:

	Discount Rate		
	Baseline		
	1% Decrease	3.79%	1% Increase
Total OPEB Liability	\$ 144,643	\$ 131,336	\$ 118,970

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

The April 30, 2019 valuation was prepared using an initial Healthcare Cost Trend Rate of 8.5 percent. If the trend rate were 1 percent higher or 1 percent lower than what was used in the valuation, the Total OPEB Liability would be as follows:

	Healthcare Cost Trends		
	Baseline		
	1% Decrease	8.50%	1% Increase
Total OPEB Liability	\$ 112,771	\$ 131,336	\$ 154,111

OPEB Expense

For the year ended April 30, 2019, the District recognized OPEB expense as follows:

Service Cost	\$ 9,245
Interest	6,958
Amortization of Deferred Changes	
Difference Between Actual and Expected Experience	(1,876)
Changes of Assumptions or Other Inputs	(989)
Plan Changes	-
Total OPEB Expense	<u>\$ 13,338</u>

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

At April 30, 2019, the District reported deferred outflows/(inflows) of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in OPEB Expense in Future Periods		
Differences between Expected and Actual Experience	\$ -	\$ (37,510)
Changes of Assumptions	-	(19,767)
Total Deferred Amounts to be Recognized in OPEB Expense in Future Periods	<u>\$ -</u>	<u>\$ (57,277)</u>

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

Year Ending <u>April 30</u>	Net Deferred Inflows of Resources
2020	\$ (2,865)
2021	(2,865)
2022	(2,865)
2023	(2,865)
2024	(2,865)
Thereafter	<u>(42,952)</u>
Total	<u>\$ (57,277)</u>

17. Government Deferred Compensation Plan

The District sponsors an Internal Revenue Code Section 457 deferred compensation plan. The plan was authorized by the District's Board of Commissioners and is administered by a third-party administrator unrelated to the District. The plan is open to all full-time employees on a voluntary basis. Employees may elect to contribute a portion of their salaries to the plan and defer paying taxes on the contributed amounts until the funds are withdrawn from the plan by the employee. The deferred compensation amounts are available for withdrawal by employees, or beneficiaries as applicable, upon retirement, death, or unforeseen emergencies. All plan assets are held in trust by the third-party administrator only for the purpose of paying plan benefits.

As of June 30, 2019, the last quarterly report date from the Plan Administrator, the Plan Administrator held \$1,086,480, representing past contributions and accumulated earnings, for plan participants.

18. Joint Risk Management Pool

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.

Risk Pool Membership – The District is a member of the Illinois Parks Association Risk Services (IPARKS), a risk-sharing pool available to Illinois park districts. IPARKS provides property and casualty coverage for its members. IPARKS is a member of the American Public Entity Excess Pool (APEEP). Member park districts pay annual contributions to fund IPARKS. IPARKS pays judgments, settlements, and other expenses resulting from covered claims that exceed the member's deductibles.

During the year ended April 30, 2019, there were no significant reductions in coverage and there were no settlement amounts that have exceeded insurance coverage or that have been uncovered by insurance in the past three years.

IPARKS uses reinsurance and excess risk-sharing arrangements to reduce its exposure to loss. These agreements permit recovery of a portion of its claims from reinsurers and a risk-sharing pool; however, they do not discharge IPARKS's primary liability for such payments. IPARKS is a member of APEEP, which is also administered by York Risk Pooling Services, Inc. (YORK). APEEP provides IPARKS with an excess risk-sharing program. Under this arrangement, IPARKS retains insured risks up to an amount specified in the contracts. (At December 31, 2018 IPARKS retained \$350,000 for casualty claims and \$100,000 for property claims). The Board of Directors of IPARKS and YORK periodically review the financial strength of IPARKS and other market conditions to determine the appropriate level of risk IPARKS will retain.

Financial Position – IPARKS's financial statements (audited by an independent auditing firm) conform to GAAP and reported the following assets, liabilities, and net position at December 31, 2018:

Assets	\$ 20,836,149
Liabilities	<u>3,764,933</u>
Net Position	<u><u>\$ 17,071,216</u></u>

19. Lease

The District leases storage and a facility used for the recreation program from Champaign County. The lease runs through June 1, 2021. The lease may be cancelled by either party with one year's notice. The total expenditure incurred for this lease in Fiscal Year 2019 was \$52,233.

20. Contingent Liabilities

In the normal course of events, the District makes various commitments and incurs certain contingent liabilities that are not reflected in the accompanying financial statements. Additionally, various legal proceedings are pending against the District. Management believes that the aggregate liability, if any, resulting from these will not be material after insurance coverage.

The District participates in a number of state and federally assisted programs. Under the terms of the programs, periodic audits may be required, and certain costs may be questioned as not being appropriate expenditures under the terms of these programs.

Such audits could lead to reimbursements to grantor agencies. Based on prior experience, the District believes examinations would not result in any material disallowed costs for grant revenue recorded in these financial statements or from prior years.

During the year ended April 30, 2016, the District received approximately \$1,316,000 in surplus Tax Increment Financing (TIF) District III property tax funds from the City of Urbana, Illinois, following the closing of the TIF III District. A major taxpayer intends to seek a refund of property taxes paid to the TIF III District for nine years within the period of 2003 through 2012 totaling a maximum of approximately \$1,086,000 of the amount paid to the District. As of the date of the Auditor's Report, no claims have been made directly against the District by the major taxpayer. In addition, at this stage in the negotiation process, a determination of the ultimate outcome of the claim against the City of Urbana and the resulting impact on the District cannot be made.

21. Intergovernmental Agreement

The District maintains an intergovernmental agreement with Urbana (Illinois) School District #116 for the operation of the Urbana Indoor Aquatic Center. The agreement term runs through April 30, 2021 unless earlier terminated by mutual consent. The annual operation of the facility is funded jointly, but the management and administration of the facility are responsibilities of the District. The expenses of the facility are funded by the facility's revenues and contributions from each government to cover remaining expenses. The District will make a specific contribution of one half the facility manager's salary annually, which is \$25,056 currently. The District will contribute 50 percent of the investment income of the English Indoor Pool Fund. The remaining operating costs will be split 50/50. Capital expenditures will be split 50/50 up to \$80,000. The District will contribute 40 percent of all capital expenditures over \$80,000 while the School District pays the remaining 60 percent. The District will receive an administrative fee of 1.5 percent of annual expenses. As of April 30, 2019, Urbana (Illinois) School District #116 owes \$231,364 to the District for the operation of the facility.

22. Subsequent Events and Future Commitments

Through the date of the auditor's report, the District has entered into 15 contracts related to various construction projects and equipment purchases. The total contractual commitment is approximately \$1,420,000. As of April 30, 2019, approximately \$684,000

has been incurred and expended on these contracts and approximately \$736,000 remains to be incurred. The majority of the remaining commitment amount will be paid from the Capital Projects Fund in fiscal year 2020.

The District has a contract for the purchase of electricity from July 2016 through December 2021 through a vendor. The contract contains set rates per kilowatt hours for peak and off-peak consumption periods. Upon expiration of the contract's fixed term, the contract may be continued on a month-to-month holdover term. The District incurred an expense of \$164,369 for electricity purchased through this vendor contract in fiscal year 2019.

23. Related Party

The Urbana Parks Foundation provides donations to the District to support various programs and capital projects. During the year ended April 30, 2019, the District received donations totaling \$14,654 from the Urbana Parks Foundation.

24. Adoption of GASB Statement 75

The statement of activities for the year ended April 30, 2019, includes a cumulative adjustment to account for the implementation of GASB Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. The effect of adopting the standard decreased the net position as of April 30, 2018 by \$182,537. The implementation increased the change in net position of governmental activities by \$8,162 for the year ended April 30, 2019, assuming expense under the previous standard would have been \$21,500. The cumulative adjustment includes \$122,395 for the increase in the OPEB liability at April 30, 2018 and \$60,142 for the addition of the OPEB related deferred inflows at April 30, 2018.

25. New Government Accounting Standards

In June 2017, GASB issued GASB Statement 87 (GASB 87), *Leases*. The provisions of GASB 87 require that lessees recognize a lease liability and a right-of-use asset for all leases greater than 12 months. GASB 87 is effective for the District's Fiscal Year 2021. Early adoption is permitted; however, the District has not chosen to do so.

In March 2018, GASB issued GASB Statement 88 (GASB 88), *Certain Disclosures Related to Debt, Including Borrowings and Direct Placements*. The provisions of GASB 88 will improve the information that is disclosed in the notes to governmental financial statements related to debt. GASB 88 is effective for the District's Fiscal Year 2020.

The District's management is currently evaluating the effect, if any, the updated standards will have on its financial statements.

26. Discretely Presented Component Unit

The following notes are provided for the District's discretely presented component unit, the Urbana Parks Foundation, as of and for the year ended December 31, 2018:

NOTE 1 – DESCRIPTION AND PURPOSE OF THE FOUNDATION

The Urbana Parks Foundation is a not-for-profit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The purpose of the Foundation is to assist the Urbana Park District by providing financial support for activities that enhance the Urbana Park District.

The Foundation is governed by a Board of Directors. Officers of the Foundation consist of a President, Vice-President, Secretary, and Treasurer, each of whom is elected annually from among the members of the Board of Directors.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Foundation follows the accrual basis method of financial accounting and reporting. Revenue is recognized when earned and expenses are recognized when the obligation is incurred. Accordingly, the financial statements present financial position in conformity with generally accepted accounting principles.

Fund Accounting/Financial Statement Presentation

The Foundation follows FASB Accounting Standards Codification Topic 958 which establishes standards for external financial reporting by not-for-profit organizations and requires that resources be classified for accounting and reporting purposes into three net asset categories according to externally (donor) imposed restrictions. This standard also requires that unconditional promises to give (pledges) be recorded as receivables and revenues and requires the Foundation to distinguish between contributions received for each net asset category in accordance with donor-imposed restrictions. A description of the three net asset categories follows:

Without Donor Restrictions

Net assets that are not subject to donor-imposed stipulations.

With Donor Restrictions

1. Net assets subject to donor-imposed stipulations that may or will be met either by the actions of the Foundation and/or the passage of time.

2. Net assets subject to donor-imposed stipulations that they be maintained permanently by the Foundation. Generally, the donors of these assets permit the Foundation to use all or part of the income earned on related investments for general or specific purposes.

Fair Values of Financial Instruments

The following methods and assumptions were used by the Foundation in estimating its fair value disclosures for financial instruments:

Cash and cash equivalents: The carrying amounts reported in the financial statements approximate fair values because of the short maturities of those instruments.

Investments: The fair value of investments are based on quoted market prices.

Other Assets: The carrying amounts reported in the statement of assets, liabilities and net assets. Cost basis approximate fair value or current market values.

Cash and Cash Equivalents

For the purpose of the statement of financial position, cash and cash equivalents are defined as cash, money markets and certificates of deposit with maturities of three months or less to be cash equivalents.

Expense Allocation

The cost of providing program and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the program and supporting services benefitted.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 support, revenue, expenses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Contributions of Property

Contributions of property are recorded at the fair value at the time the gifts are received. Contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Subsequent Events

The Foundation assessed events that occurred subsequent to December 31, 2018 through August 13, 2019, the date the financial statements were available to be issued. for potential recognition and disclosure in the financial statements. No events have occurred that would require adjustment to. or disclosure in, the financial statements.

NOTE 2 – FUNDS HELD BY OTHERS – QUASI-ENDOWMENT

The Urbana Parks Foundation placed money with the Community Foundation of East Central Illinois. The money was placed in a quasi-endowment with the Foundation in an irrevocable transfer to the Community Foundation. The Community Foundation holds and invests the money but the Urbana Parks Foundation can request any or all of the funds to be distributed back.

The purpose of this fund shall be to provide support to the Urbana Parks Foundation. Such support shall be used to further charitable or other exempt purposes of the Urbana Parks Foundation within the meaning of Code Section 170(c)1 or 170(c)2 and shall be consistent with the mission and purpose of the Community Foundation. The income, all appreciation and principal of the fund, net of fees, and expenses set forth on this agreement may be committed, granted, or expended solely for purpose described.

The Urbana Parks Foundation agrees and acknowledges that the establishment of the fund is made in recognition of, and subject to at all time, applicable laws and the terms and conditions of the Articles of Incorporation and Bylaws of the Community Foundation.

The funds transferred were designated to the Community Foundation of East Central Illinois to be held and managed by the Community Foundation.

Funds Held by Community Foundation

Land Acquisition Fund	\$ 5,343
Meadowbrook Park	24,289
Board Designated	31,224
Vincent Greene Scholarship	<u>45,610</u>
	<u>\$ 106,466</u>

NOTE 3 – FAIR-VALUE MEASUREMENTS

Accounting guidance defines fair value, establishes a framework for measuring fair value using a hierarchy system and requires disclosure of fair value measurements. The hierarchy is intended to maximize the use of observable inputs and minimize the use of unobservable inputs and includes three levels based upon the valuation techniques used. The three levels are as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

A description of the valuation methodologies used for significant assets and liabilities measured at fair value, as well as the general classification of such instruments pursuant to the valuation hierarchy, is set forth below:

Where quoted prices are available in an active market, securities are classified within level I of the valuation hierarchy. Level I securities would include highly liquid government bonds, certain mutual funds and exchange traded equities. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics, or discounted cash flow and are classified as level 2 of the valuation hierarchy. In certain cases where there is limited activity or less transparency around inputs to the valuation, securities are classified within level 3 of the valuation hierarchy.

The following table summarizes significant assets measured at fair value on a recurring basis as of December 31, 2018, segregated by the level of the valuation inputs with the fair-value hierarchy utilized to measure fair value.

Fair Value Measurements as of December 31, 2018

<u>Description</u>	<u>Fair Value</u>	<u>Level 1</u>
Cash & Cash Equivalents	\$ 391,323	\$ 391,323
Fund Held by Others	<u>106,466</u>	<u>106,466</u>
Total	<u>\$ 497,789</u>	<u>\$ 497,789</u>

NOTE 4 – PROMISES TO GIVE

The Foundation has certain pledges from donors to make certain contributions in the future. Pledges are valued at the amount of the pledge given and all are believed to be collectible. Consequently, no allowance has been established for uncollectible pledges or discounts taken from these pledges.

12/31/19	\$ 30,385
12/31/20	26,000
12/31/21	<u>6,000</u>
	<u>\$ 62,385</u>

NOTE 5 –RESTRICTIONS ON NET ASSETS

Temporarily Restricted and Permanently Restricted Net Assets are available for the following purposes:

	Temporarily <u>Restricted</u>	Permanently <u>Restricted</u>
Meadowbrook Park	\$ -	\$ 25,895
Land Acquisition	-	5,100
Urbana Parks Endowment	-	92,474
Vincent Greene Scholarship Fund	50,000	-
Delcomyn Land	521,172	-
Balbach Carle Park Memorial	6,125	-
Crystal Lake Restoration	125,387	-
Hastings Ambucs Park Sidewalks	1,000	-
Scholarship Fund	1,950	-
Pool Support Project	4,500	-
Theater/Cultural Program	1,420	-
Wandell Sculpture Garden	10,000	-
Walker Grove	11,000	-
Sculpture/Permanent Structures	62,000	-
Delcomyn Park	20,238	-
Road Across America	6,272	-
Meadowbrook Overlook Project	10,756	-
Barak Rosenshine Public Art	<u>96,000</u>	<u>-</u>
	<u>\$ 927,820</u>	<u>\$ 123,469</u>

NOTE 6 – RELATED-PARTY TRANSACTIONS

The Foundation made a distribution of \$50,169 to the Urbana Park District, which the Foundation was set up to support. The distribution was for various projects and reimbursement of expenses that the Park District had paid for the Foundation. The following is a breakdown:

Theater/Cultural Program	\$ 2,500
Event Sponsorship/Support	2,300
Reimbursement	7,062
Nature Center Program	1,305
Scholarship Fund	200
Ambucs Park	227
Weaver Park Trailhead	36,000
Read Across America	<u>500</u>
	<u>\$35,177</u>

NOTE 7 – PROPERTY DONATION

The Foundation received a donation of property in 2017. The donation was recorded at fair-market value of \$521,172. This land will be held and used for future park expansion.

NOTE 8 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Financial Assets at Year End	\$577,124
Less: those unavailable for General Expenditures	(106,466)
Funds Held by Others:	
Donor Restrictions on Promises to Give	(60,586)
Donor Restrictions for Various Park Projects	<u>(406,148)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures within One Year	<u>\$ 3,924</u>

NOTE 9 – CASH AND INVESTMENTS

The Foundation has funds in the following institutions:

<u>Financial Institution</u>	<u>Balance</u>
Busey Bank	\$124,470
Capital One	266,752

The accounts are insured by the Federal Deposit Insurance Corp (FDIC) up to \$250,000. The bank balances that exceeded that limit were \$16,752 for December 31, 2018.

NOTE 10 – ACCOUNTS RECEIVABLE – CONTRACT

The Foundation sold the Morrow property on contract for \$20,000 with \$2,000 down and the remaining \$18,000 to be paid at \$150 a month starting April 1, 2018 until paid at March 31, 2023.

Payments are due as follow:

2019	\$1,800
2020	1,800
2021	1,800
2022	1,800
2023	10,800

URBANA PARK DISTRICT
IMRF Schedule of Changes in Net Pension Liability and Related Ratios
Calendar Years
Required Supplementary Information
(Unaudited)

	(2), (3) 2018	2017	2016	(1) 2015
Total Pension Liability				
Service Cost	\$ 215,643	\$ 232,352	\$ 221,016	\$ 215,300
Interest on the Total Pension Liability	861,099	840,993	780,064	720,292
Changes of Benefit Terms	-	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(72,945)	48,485	236,779	259,498
Changes of Assumptions	390,979	(407,453)	(31,629)	14,656
Benefit Payments, including Refunds of Employee Contributions	(435,100)	(440,805)	(413,816)	(387,501)
Net Change in Total Pension Liability	959,676	273,572	792,414	822,245
Total Pension Liability - Beginning	11,591,045	11,317,473	10,525,059	9,702,814
Total Pension Liability - Ending (A)	<u>12,550,721</u>	<u>\$ 11,591,045</u>	<u>\$ 11,317,473</u>	<u>\$ 10,525,059</u>
Plan Fiduciary Net Position				
Contributions - Employer	\$ 284,982	\$ 272,553	\$ 258,257	\$ 236,052
Contributions - Employees	108,680	134,469	100,300	98,600
Net Investment Income	(504,763)	1,600,195	606,221	43,107
Benefit Payments, including Refunds of Employee Contributions	(435,100)	(440,805)	(413,816)	(387,501)
Other (Net Transfer)	390,369	(142,909)	52,284	37,677
Net Change in Plan Fiduciary Net Position	(155,832)	1,423,503	603,246	27,935
Plan Fiduciary Net Position - Beginning	10,702,519	9,279,016	8,675,770	8,647,835
Plan Fiduciary Net Position - Ending (B)	<u>10,546,687</u>	<u>\$ 10,702,519</u>	<u>\$ 9,279,016</u>	<u>\$ 8,675,770</u>
Net Pension Liability - Ending (A) - (B)	<u>\$ 2,004,034</u>	<u>\$ 888,526</u>	<u>\$ 2,038,457</u>	<u>\$ 1,849,289</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.03%	92.33%	81.99%	82.43%
Covered Payroll	\$ 2,415,111	\$ 2,388,711	\$ 2,224,444	\$ 2,191,111
Net Pension Liability as a Percentage of Covered Payroll	82.98%	37.20%	91.64%	84.40%

Notes:

- (1) This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.
- (2) There were no benefit changes during the year.
- (3) Assumption changes for the actuarial calculation of the total pension liability included:
 - a. Investment rate of return decreased from 7.50 to 7.25 percent

URBANA PARK DISTRICT
IMRF Schedule of Employer Contributions
Fiscal Years

Required Supplementary Information
(Unaudited)

(1), (2) Fiscal Year	Actuarially Determined Contribution	Employer Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
2019	\$ 284,982	\$ 284,982	\$ -	\$ 2,415,111	11.80%
2018	272,553	272,553	-	2,388,711	11.41%
2017	258,257	258,257	-	2,224,444	11.61%
2016	236,052	236,052	-	2,191,111	10.77%
2015	239,216	239,216	-	2,060,429	11.61%
2014	250,466	250,466	-	2,046,300	12.24%
2013	234,739	234,739	-	2,057,311	11.41%

Note:

- (1) This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.
- (2) Contribution information reflects contributions recognized by IMRF and included in the fiduciary net position component of the net pension liability at each fiscal year end.

See Accompanying Notes on the Following Page

URBANA PARK DISTRICT
Notes to Required Supplementary Information - IMRF Schedule of Employer Contributions
(Unaudited)
April 30, 2019

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2018 Contribution Rate*

Valuation Date:

Notes: Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2018 Contribution Rates:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level Percentage of Payroll, Closed
Remaining Amortization Period:	25-year closed period
Asset Valuation Method:	5-Year smoothed market; 20% corridor
Wage Growth:	3.50%
Price Inflation:	2.75%
Salary Increases:	3.75% to 14.50%, including inflation
Investment Rate of Return:	7.50%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011 - 2013
Mortality:	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employees Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes: There were no benefit changes during the year

* Based on Valuation Assumptions used in the December 31, 2016 actuarial valuation.

URBANA PARK DISTRICT
Schedule of Changes in Total OPEB Liability and Related Ratios
Other Post-Employment Benefits
Last Ten Fiscal Years
Required Supplementary Information
(Unaudited)

	2019
Total OPEB liability	
Service Cost	\$ 9,245
Interest on Total OPEB Liability	6,958
Changes in Benefit Terms	-
Difference Between Expected and Actual Experience of the Total OPEB Liability	(39,386)
Changes of Assumptions	(20,756)
Benefit Payments	-
Net Change in Total OPEB Liability	(43,939)
Total OPEB Liability - Beginning	175,275
Total OPEB Liability - Ending	<u>\$ 131,336</u>
Covered Employee Payroll	<u>\$ 1,112,965</u>
Total OPEB Liability as a Percentage of Covered Employee Payroll	11.80%

NOTE: GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Assumptions Used to Determine Total OPEB Liability:

Valuation Date:

April 30, 2019

Measurement Date:

April 30, 2019

Actuarial Cost Method:

Entry Age Normal

Interest Rate Used to Discount the Liability:

3.79%

Healthcare Inflation Rates:

8.50% in Fiscal Year 2019, 7.50% in Fiscal Year 2020,
and decreasing to 4% by Fiscal Year 2027 and thereafter

Participation Assumption for the Healthcare Benefit:

100%

Mortality:

Probabilities of death for participants were according to the RP2014 base rates projected to 2019 using scale MP2018. No additional provision (besides those already embedded) were included for mortality improvements beyond 2018.

Changes:

The mortality changed to RP2014 projected to 2019 with scale MP2018

Withdrawal, disability, and retirements rates changed to the most recent studies from IMRF

Accumulation of Assets to Fund the Benefits:

No assets are accumulated in a trust to pay benefits related to the OPEB plans.

COMBINING STATEMENTS

URBANA PARK DISTRICT
Combining Balance Sheet -
Non-Major Governmental Funds
April 30, 2019

	Special Revenue Funds												Capital Project Funds				Total Non-Major Governmental Funds
	Special Recreation	Working Cash	Audit	Liability Insurance	IMRF	Social Security	Police Protection	Park Houses	Scholarship	Meadowbrook Park	English Indoor Pool	Replacement Tax	Robin Hall Sculpture	Land Acquisition	Crystal Lake Pool Renewal	Perkins Road Park Site	
ASSETS																	
Cash and Cash Equivalents	\$ 94	\$ 125,449	\$ 21,158	\$ 124,390	\$ 165,525	\$ 168,374	\$ 52,235	\$ 13,893	\$ 354	\$ 22,306	\$ 12,731	\$ 1,598	\$ 3,942	\$ 30,726	\$ 91,452	\$ 306,063	\$ 1,140,290
Investments	-	-	1	100,825	71,329	23	10,098	10	-	-	450,209	18,806	-	-	7	70,576	721,884
Receivables, Net of Uncollectable Amounts:																	
Property Taxes	231,279	-	28,912	444,048	275,795	256,133	5,782	-	-	-	-	-	-	-	-	-	1,241,949
Other	-	-	-	1,211	84	-	-	-	-	-	-	-	-	-	-	-	1,295
Prepaid Items	-	-	-	96,927	-	-	-	-	-	-	125,000	-	-	-	-	-	221,927
Total Assets	\$ 231,373	\$ 125,449	\$ 50,071	\$ 767,401	\$ 512,733	\$ 424,530	\$ 68,115	\$ 13,903	\$ 354	\$ 22,306	\$ 587,940	\$ 20,404	\$ 3,942	\$ 30,726	\$ 91,459	\$ 376,639	\$ 3,327,345
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES																	
LIABILITIES																	
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	28,149	7,302	-	-	-	-	-	-	-	-	-	9,019	44,470
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	84	898	889	791	48	-	-	-	-	-	-	-	-	360,477	363,187
Total Liabilities	-	-	84	898	29,038	8,093	48	-	-	-	-	-	-	-	-	369,496	407,657
DEFERRED INFLOWS OF RESOURCES																	
Unavailable Revenue - Property Taxes	231,279	-	28,912	444,048	275,795	256,133	5,782	-	-	-	-	-	-	-	-	-	1,241,949
FUND BALANCES																	
Non-Spendable																	
Prepaid Items	-	-	-	96,927	-	-	-	-	-	-	125,000	-	-	-	-	-	221,927
Restricted	94	-	21,075	225,528	207,900	160,304	62,285	-	354	-	462,940	-	3,942	-	-	-	1,144,422
Committed	-	125,449	-	-	-	-	-	13,903	-	22,306	-	-	-	-	-	-	161,658
Assigned	-	-	-	-	-	-	-	-	-	-	-	20,404	-	30,726	91,459	7,143	149,732
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances	94	125,449	21,075	322,455	207,900	160,304	62,285	13,903	354	22,306	587,940	20,404	3,942	30,726	91,459	7,143	1,677,739
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 231,373	\$ 125,449	\$ 50,071	\$ 767,401	\$ 512,733	\$ 424,530	\$ 68,115	\$ 13,903	\$ 354	\$ 22,306	\$ 587,940	\$ 20,404	\$ 3,942	\$ 30,726	\$ 91,459	\$ 376,639	\$ 3,327,345

URBANA PARK DISTRICT
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Non-Major Governmental Funds
For the Year Ended April 30, 2019

	Special Revenue Funds												Capital Project Funds				Total Non-Major Governmental Funds
	Special Recreation	Working Cash	Audit	Liability Insurance	IMRF	Social Security	Police Protection	Park Houses	Scholarship	Meadowbrook Park	English Indoor Pool	Replacement Tax	Robin Hall Sculpture	Land Acquisition	Crystal Lake Pool Renewal	Perkins Road Park Site	
Revenues																	
Property Taxes	\$ 222,100	\$ -	\$ 27,168	\$ 385,110	\$ 271,683	\$ 251,307	\$ 6,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,163,481
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-	-	-	131,013	-	-	-	-	131,013
Charges for Services, Program Rentals, and Related Items	-	-	-	-	-	-	-	3,300	-	-	-	-	-	-	-	-	3,300
Contributions and Sponsorships	-	-	-	4,022	-	-	-	-	4,579	2,810	-	-	5,000	-	-	21,325	37,736
Investment Earnings	95	350	186	1,382	2,447	2,268	935	-	-	-	20,750	320	17	11	1,322	3,279	33,362
Total Revenues	222,195	350	27,354	390,514	274,130	253,575	7,048	3,300	4,579	2,810	20,750	131,333	5,017	11	1,322	24,604	1,368,892
Expenditures																	
Current:																	
<i>Culture and Recreation:</i>																	
Salaries and Wages	-	-	-	-	-	-	-	1,297	-	-	-	-	-	-	-	-	1,297
Fringe Benefits	-	-	-	-	257,622	224,323	-	-	-	-	-	-	-	-	-	-	481,945
Commodities	-	-	-	292,387	-	-	-	19	-	2,810	-	-	-	-	-	-	295,216
Contractual Services	222,122	-	25,750	32,636	-	-	6,239	1,006	-	-	2,063	-	10,000	-	50,000	21,324	371,140
Other Expenditures	-	-	-	17,371	19,698	21,773	-	-	-	-	-	-	-	-	-	-	58,842
Total Current	222,122	-	25,750	342,394	277,320	246,096	6,239	2,322	-	2,810	2,063	-	10,000	-	50,000	21,324	1,208,440
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	500	-	-	500
Total Expenditures	222,122	-	25,750	342,394	277,320	246,096	6,239	2,322	-	2,810	2,063	-	10,000	500	50,000	21,324	1,208,940
Net Excess (Deficit) of Revenues over Expenditures	73	350	1,604	48,120	(3,190)	7,479	809	978	4,579	-	18,687	131,333	(4,983)	(489)	(48,678)	3,280	159,952
Other Financing Sources (Uses)																	
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	14,120	-	39,120
Transfers Out	-	(500)	-	-	-	-	-	-	(6,871)	-	(261,163)	(140,000)	-	-	-	-	(408,534)
Issuance of Debt (Issued at Par)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Financing Sources (Uses)	-	(500)	-	-	-	-	-	-	(6,871)	-	(261,163)	(140,000)	-	25,000	14,120	-	(369,414)
Net Change in Fund Balances	73	(150)	1,604	48,120	(3,190)	7,479	809	978	(2,292)	-	(242,476)	(8,667)	(4,983)	24,511	(34,558)	3,280	(209,462)
Fund Balance, Beginning of Year	21	125,599	19,471	274,335	211,090	152,825	61,476	12,925	2,646	22,306	830,416	29,071	8,925	6,215	126,017	3,863	1,887,201
Fund Balance, End of Year	\$ 94	\$ 125,449	\$ 21,075	\$ 322,455	\$ 207,900	\$ 160,304	\$ 62,285	\$ 13,903	\$ 354	\$ 22,306	\$ 587,940	\$ 20,404	\$ 3,942	\$ 30,726	\$ 91,459	\$ 7,143	\$ 1,677,739

SPECIAL REVENUE FUNDS

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Special Recreation Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ 222,100	\$ 224,510	\$ 224,510
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	-	-	-
Merchandise and Concession Sales	-	-	-
Grants	-	-	-
Investment Earnings	95	150	150
Total Revenues	<u>222,195</u>	<u>224,660</u>	<u>224,660</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Commodities	-	-	-
Contractual Services	222,122	224,660	224,660
Other Expenditures	-	-	-
Total Current	<u>222,122</u>	<u>224,660</u>	<u>224,660</u>
Capital Outlay	-	-	-
Total Expenditures	<u>222,122</u>	<u>224,660</u>	<u>224,660</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>73</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	73	-	-
Fund Balance, Beginning of Year	<u>21</u>	<u>21</u>	<u>21</u>
Fund Balance, End of Year	<u>\$ 94</u>	<u>\$ 21</u>	<u>\$ 21</u>

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Working Cash Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	-	-	-
Merchandise and Concession Sales	-	-	-
Grants	-	-	-
Interest Earnings	350	100	100
Total Revenues	<u>350</u>	<u>100</u>	<u>100</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Commodities	-	-	-
Contractual Services	-	-	-
Other Expenditures	-	-	-
Total Current	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>350</u>	<u>100</u>	<u>100</u>
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(500)	(500)	(500)
Net Other Financing Sources (Uses)	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>
Net Change in Fund Balances	(150)	(400)	(400)
Fund Balance, Beginning of Year	<u>125,599</u>	<u>125,599</u>	<u>125,599</u>
Fund Balance, End of Year	<u><u>\$ 125,449</u></u>	<u><u>\$ 125,199</u></u>	<u><u>\$ 125,199</u></u>

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Audit Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ 27,168	\$ 27,500	\$ 27,500
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	-	-	-
Merchandise and Concession Sales	-	-	-
Grants	-	-	-
Investment Earnings	186	100	100
Total Revenues	<u>27,354</u>	<u>27,600</u>	<u>27,600</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Commodities	-	-	-
Contractual Services	25,750	25,750	25,750
Other Expenditures	-	-	-
Total Current	<u>25,750</u>	<u>25,750</u>	<u>25,750</u>
Capital Outlay	-	1,000	1,000
Total Expenditures	<u>25,750</u>	<u>26,750</u>	<u>26,750</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>1,604</u>	<u>850</u>	<u>850</u>
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,604	850	850
Fund Balance, Beginning of Year	<u>19,471</u>	<u>19,471</u>	<u>19,471</u>
Fund Balance, End of Year	<u><u>\$ 21,075</u></u>	<u><u>\$ 20,321</u></u>	<u><u>\$ 20,321</u></u>

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Liability Insurance Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ 385,110	\$ 390,070	\$ 390,070
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	4,022	-	-
Merchandise and Concession Sales	-	-	-
Grants	-	-	-
Investment Earnings	1,382	500	500
Total Revenues	<u>390,514</u>	<u>390,570</u>	<u>390,570</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Commodities	292,387	368,600	368,600
Contractual Services	32,636	49,900	49,900
Other Expenditures	17,371	-	-
Total Current	<u>342,394</u>	<u>418,500</u>	<u>418,500</u>
Capital Outlay	-	-	-
Total Expenditures	<u>342,394</u>	<u>418,500</u>	<u>418,500</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>48,120</u>	<u>(27,930)</u>	<u>(27,930)</u>
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	48,120	(27,930)	(27,930)
Fund Balance, Beginning of Year	<u>274,335</u>	<u>274,335</u>	<u>274,335</u>
Fund Balance, End of Year	<u>\$ 322,455</u>	<u>\$ 246,405</u>	<u>\$ 246,405</u>

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 IMRF Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ 271,683	\$ 275,020	\$ 275,020
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	-	-	130,000
Merchandise and Concession Sales	-	-	-
Grants	-	-	-
Investment Earnings	2,447	1,200	1,200
Total Revenues	<u>274,130</u>	<u>276,220</u>	<u>406,220</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	257,622	405,000	405,000
Commodities	-	-	-
Contractual Services	-	-	-
Other Expenditures	19,698	-	-
Total Current	<u>277,320</u>	<u>405,000</u>	<u>405,000</u>
Capital Outlay	-	-	-
Total Expenditures	<u>277,320</u>	<u>405,000</u>	<u>405,000</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>(3,190)</u>	<u>(128,780)</u>	<u>1,220</u>
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(3,190)	(128,780)	1,220
Fund Balance, Beginning of Year	<u>211,090</u>	<u>211,090</u>	<u>211,090</u>
Fund Balance, End of Year	<u><u>\$ 207,900</u></u>	<u><u>\$ 82,310</u></u>	<u><u>\$ 212,310</u></u>

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Social Security Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ 251,307	\$ 254,810	\$ 254,810
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	-	-	-
Merchandise and Concession Sales	-	-	-
Grants	-	-	-
Investment Earnings	2,268	600	600
Total Revenues	<u>253,575</u>	<u>255,410</u>	<u>255,410</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	224,323	255,000	255,000
Commodities	-	-	-
Contractual Services	-	-	-
Other Expenditures	21,773	-	-
Total Current	<u>246,096</u>	<u>255,000</u>	<u>255,000</u>
Capital Outlay	-	-	-
Total Expenditures	<u>246,096</u>	<u>255,000</u>	<u>255,000</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>7,479</u>	<u>410</u>	<u>410</u>
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	7,479	410	410
Fund Balance, Beginning of Year	<u>152,825</u>	<u>152,825</u>	<u>152,825</u>
Fund Balance, End of Year	<u><u>\$ 160,304</u></u>	<u><u>\$ 153,235</u></u>	<u><u>\$ 153,235</u></u>

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Police Protection Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ 6,113	\$ 6,170	\$ 6,170
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	-	-	-
Merchandise and Concession Sales	-	-	-
Grants	-	-	-
Investment Earnings	935	300	300
Total Revenues	<u>7,048</u>	<u>6,470</u>	<u>6,470</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Commodities	-	-	-
Contractual Services	6,239	15,000	15,000
Other Expenditures	-	-	-
Total Current	<u>6,239</u>	<u>15,000</u>	<u>15,000</u>
Capital Outlay	-	-	-
Total Expenditures	<u>6,239</u>	<u>15,000</u>	<u>15,000</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>809</u>	<u>(8,530)</u>	<u>(8,530)</u>
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	809	(8,530)	(8,530)
Fund Balance, Beginning of Year	<u>61,476</u>	<u>61,476</u>	<u>61,476</u>
Fund Balance, End of Year	<u><u>\$ 62,285</u></u>	<u><u>\$ 52,946</u></u>	<u><u>\$ 52,946</u></u>

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Park Houses Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	3,300	6,750	6,750
Contributions and Sponsorships	-	-	-
Merchandise and Concession Sales	-	-	-
Grants	-	-	-
Investment Earnings	-	-	-
Total Revenues	<u>3,300</u>	<u>6,750</u>	<u>6,750</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	1,297	6,760	6,760
Fringe Benefits	-	-	-
Commodities	19	2,700	2,700
Contractual Services	1,006	10,210	10,210
Other Expenditures	-	-	-
Total Current	<u>2,322</u>	<u>19,670</u>	<u>19,670</u>
Capital Outlay	-	-	-
Total Expenditures	<u>2,322</u>	<u>19,670</u>	<u>19,670</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>978</u>	<u>(12,920)</u>	<u>(12,920)</u>
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	978	(12,920)	(12,920)
Fund Balance, Beginning of Year	<u>12,925</u>	<u>12,925</u>	<u>12,925</u>
Fund Balance, End of Year	<u><u>\$ 13,903</u></u>	<u><u>\$ 5</u></u>	<u><u>\$ 5</u></u>

URBANA PARK DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Actual (Budgetary Basis) Versus Budget
Scholarship Fund
For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	4,579	15,000	15,000
Merchandise and Concession Sales	-	-	-
Grants	-	7,000	7,000
Investment Earnings	-	-	-
Total Revenues	<u>4,579</u>	<u>22,000</u>	<u>22,000</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Commodities	-	-	-
Contractual Services	-	-	-
Other Expenditures	-	-	-
Total Current	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>4,579</u>	<u>22,000</u>	<u>22,000</u>
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(6,871)	(6,870)	22,000
Net Other Financing Sources (Uses)	<u>(6,871)</u>	<u>(6,870)</u>	<u>22,000</u>
Net Change in Fund Balances	(2,292)	15,130	44,000
Fund Balance, Beginning of Year	<u>2,646</u>	<u>2,646</u>	<u>2,646</u>
Fund Balance, End of Year	<u>\$ 354</u>	<u>\$ 17,776</u>	<u>\$ 46,646</u>

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Meadowbrook Park Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	2,810	5,640	5,640
Merchandise and Concession Sales	-	-	-
Grants	-	-	-
Investment Earnings	-	-	-
Total Revenues	<u>2,810</u>	<u>5,640</u>	<u>5,640</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Commodities	2,810	7,410	-
Contractual Services	-	28,040	35,450
Other Expenditures	-	-	-
Total Current	<u>2,810</u>	<u>35,450</u>	<u>35,450</u>
Capital Outlay	-	-	-
Total Expenditures	<u>2,810</u>	<u>35,450</u>	<u>35,450</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>-</u>	<u>(29,810)</u>	<u>(29,810)</u>
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(29,810)	(29,810)
Fund Balance, Beginning of Year	<u>22,306</u>	<u>22,306</u>	<u>22,306</u>
Fund Balance, End of Year	<u>\$ 22,306</u>	<u>\$ (7,504)</u>	<u>\$ (7,504)</u>

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 English Indoor Pool Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	-	-	-
Merchandise and Concession Sales	-	-	-
Grants	-	-	-
Investment Earnings	20,750	9,020	9,020
Total Revenues	<u>20,750</u>	<u>9,020</u>	<u>9,020</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Commodities	-	-	-
Contractual Services	2,063	2,500	2,500
Other Expenditures	-	-	-
Total Current	<u>2,063</u>	<u>2,500</u>	<u>2,500</u>
Capital Outlay	-	-	-
Total Expenditures	<u>2,063</u>	<u>2,500</u>	<u>2,500</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>18,687</u>	<u>6,520</u>	<u>6,520</u>
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(261,163)	(307,580)	(303,500)
Net Other Financing Sources (Uses)	<u>(261,163)</u>	<u>(307,580)</u>	<u>(303,500)</u>
Net Change in Fund Balances	(242,476)	(301,060)	(296,980)
Fund Balance, Beginning of Year	<u>830,416</u>	<u>830,416</u>	<u>830,416</u>
Fund Balance, End of Year	<u><u>\$ 587,940</u></u>	<u><u>\$ 529,356</u></u>	<u><u>\$ 533,436</u></u>

URBANA PARK DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Actual (Budgetary Basis) Versus Budget
Replacement Tax Fund
For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	131,013	120,000	120,000
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	-	-	-
Merchandise and Concession Sales	-	-	-
Grants	-	-	-
Investment Earnings	320	-	-
Total Revenues	<u>131,333</u>	<u>120,000</u>	<u>120,000</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Commodities	-	-	-
Contractual Services	-	-	-
Other Expenditures	-	-	-
Total Current	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>131,333</u>	<u>120,000</u>	<u>120,000</u>
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	<u>(140,000)</u>	<u>(140,000)</u>	<u>(140,000)</u>
Net Other Financing Sources (Uses)	<u>(140,000)</u>	<u>(140,000)</u>	<u>(140,000)</u>
Net Change in Fund Balances	(8,667)	(20,000)	(20,000)
Fund Balance, Beginning of Year	<u>29,071</u>	<u>29,071</u>	<u>29,071</u>
Fund Balance, End of Year	<u><u>\$ 20,404</u></u>	<u><u>\$ 9,071</u></u>	<u><u>\$ 9,071</u></u>

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Robin Hall Sculpture Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	5,000	-	-
Merchandise and Concession Sales	-	-	-
Grants	-	-	-
Investment Earnings	17	10	10
Total Revenues	<u>5,017</u>	<u>10</u>	<u>10</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Commodities	-	1,000	-
Contractual Services	10,000	10,000	8,930
Other Expenditures	-	-	-
Total Current	<u>10,000</u>	<u>11,000</u>	<u>8,930</u>
Capital Outlay	-	-	-
Total Expenditures	<u>10,000</u>	<u>11,000</u>	<u>8,930</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>(4,983)</u>	<u>(10,990)</u>	<u>(8,920)</u>
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(4,983)	(10,990)	(8,920)
Fund Balance, Beginning of Year	<u>8,925</u>	<u>8,925</u>	<u>8,925</u>
Fund Balance, End of Year	<u>\$ 3,942</u>	<u>\$ (2,065)</u>	<u>\$ 5</u>

DEBT SERVICE FUND

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Bond Principal and Interest Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ 806,898	\$ 817,190	\$ 817,190
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	-	-	-
Merchandise and Concession Sales	-	-	-
Special Receipts	-	-	-
Grants	91,549	91,000	91,000
Investment Earnings	1,328	1,000	1,000
Total Revenues	<u>899,775</u>	<u>909,190</u>	<u>909,190</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Commodities	-	-	-
Contractual Services	-	2,900	2,950
Other Expenditures	2,525	350	300
Total Current	<u>2,525</u>	<u>3,250</u>	<u>3,250</u>
Capital Outlay	-	-	-
Debt Service:			
Principal (and Interest for Budget Columns)	1,362,922	1,913,480	1,913,480
Interest and Fees	550,546	-	-
Total Expenditures	<u>1,915,993</u>	<u>1,916,730</u>	<u>1,916,730</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>(1,016,218)</u>	<u>(1,007,540)</u>	<u>(1,007,540)</u>
Other Financing Sources (Uses)			
Transfers In	1,008,910	1,008,910	1,008,910
Transfers Out	-	-	-
Issuance of Debt (Issued at Par)	-	-	-
Net Other Financing Sources (Uses):	<u>1,008,910</u>	<u>1,008,910</u>	<u>1,008,910</u>
Net Change in Fund Balances	(7,308)	1,370	1,370
Fund Balance, Beginning of Year	<u>133,110</u>	<u>133,110</u>	<u>133,110</u>
Fund Balance, End of Year	<u><u>\$ 125,802</u></u>	<u><u>\$ 134,480</u></u>	<u><u>\$ 134,480</u></u>

CAPITAL PROJECTS FUNDS

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Capital Projects Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	196,912	302,980	216,300
Merchandise and Concession Sales	-	-	-
Grants	84,747	-	-
Investment Earnings	16,819	3,500	3,500
Total Revenues	<u>298,478</u>	<u>306,480</u>	<u>219,800</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Commodities	-	-	-
Contractual Services	-	-	-
Other Expenditures	-	-	-
Total Current	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay	1,074,849	1,892,177	1,726,300
Debt Service - Bond Issuance Costs	10,700	9,800	-
Total Expenditures	<u>1,085,549</u>	<u>1,901,977</u>	<u>1,726,300</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>(787,071)</u>	<u>(1,595,497)</u>	<u>(1,506,500)</u>
Other Financing Sources (Uses)			
Transfers In	364,864	437,000	300,000
Transfers Out	-	-	-
Issuance of Debt (Issued at Par)	738,065	710,000	710,000
Net Other Financing Sources (Uses)	<u>1,102,929</u>	<u>1,147,000</u>	<u>1,010,000</u>
Net Change in Fund Balances	315,858	(448,497)	(496,500)
Fund Balance, Beginning of Year	<u>1,724,324</u>	<u>1,724,324</u>	<u>1,724,324</u>
Fund Balance, End of Year	<u><u>\$ 2,040,182</u></u>	<u><u>\$ 1,275,827</u></u>	<u><u>\$ 1,227,824</u></u>

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Land Acquisition Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	-	-	-
Merchandise and Concession Sales	-	-	-
Grants	-	-	-
Investment Earnings	11	100	100
Total Revenues	<u>11</u>	<u>100</u>	<u>100</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Commodities	-	-	-
Contractual Services	-	-	-
Other Expenditures	-	31,300	31,300
Total Current	-	31,300	31,300
Capital Outlay	500	-	-
Total Expenditures	<u>500</u>	<u>31,300</u>	<u>31,300</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>(489)</u>	<u>(31,200)</u>	<u>(31,200)</u>
Other Financing Sources (Uses)			
Transfers In	25,000	25,000	25,000
Transfers Out	-	-	-
Issuance of Debt (Issued at Par)	-	-	-
Net Other Financing Sources (Uses)	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Net Change in Fund Balances	24,511	(6,200)	(6,200)
Fund Balance, Beginning of Year	<u>6,215</u>	<u>6,215</u>	<u>6,215</u>
Fund Balance, End of Year	<u><u>\$ 30,726</u></u>	<u><u>\$ 15</u></u>	<u><u>\$ 15</u></u>

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Crystal Lake Pool Renewal Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	-	-	-
Merchandise and Concession Sales	-	-	-
Grants	-	-	-
Investment Earnings	1,322	350	350
Total Revenues	<u>1,322</u>	<u>350</u>	<u>350</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Commodities	-	-	-
Contractual Services	50,000	50,000	50,000
Other Expenditures	-	-	-
Total Current	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Capital Outlay	-	-	-
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>(48,678)</u>	<u>(49,650)</u>	<u>(49,650)</u>
Other Financing Sources (Uses)			
Transfers In	14,120	14,120	36,000
Transfers Out	-	-	-
Issuance of Debt (Issued at Par)	-	-	-
Net Other Financing Sources (Uses)	<u>14,120</u>	<u>14,120</u>	<u>36,000</u>
Net Change in Fund Balances	(34,558)	(35,530)	(13,650)
Fund Balance, Beginning of Year	<u>126,017</u>	<u>126,017</u>	<u>126,017</u>
Fund Balance, End of Year	<u><u>\$ 91,459</u></u>	<u><u>\$ 90,487</u></u>	<u><u>\$ 112,367</u></u>

URBANA PARK DISTRICT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Actual (Budgetary Basis) Versus Budget
 Perkins Road Park Site Fund
 For the Year Ended April 30, 2019

	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Revenues			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Services, Program Rentals, and Related Items	-	-	-
Contributions and Sponsorships	21,325	387,810	387,810
Merchandise and Concession Sales	-	-	-
Grants	-	-	-
Investment Earnings	3,279	900	900
Total Revenues	<u>24,604</u>	<u>388,710</u>	<u>388,710</u>
Expenditures			
Current:			
<i>Culture and Recreation:</i>			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Commodities	-	-	-
Contractual Services	21,324	387,810	387,810
Other Expenditures	-	-	-
Total Current	<u>21,324</u>	<u>387,810</u>	<u>387,810</u>
Capital Outlay	-	-	-
Total Expenditures	<u>21,324</u>	<u>387,810</u>	<u>387,810</u>
Net Excess (Deficit) of Revenues Over Expenditures	<u>3,280</u>	<u>900</u>	<u>900</u>
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Issuance of Debt (Issued at Par)	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	3,280	900	900
Fund Balance, Beginning of Year	<u>3,863</u>	<u>3,863</u>	<u>3,863</u>
Fund Balance, End of Year	<u><u>\$ 7,143</u></u>	<u><u>\$ 4,763</u></u>	<u><u>\$ 4,763</u></u>

STATISTICAL SECTION INTRODUCTION

This part of the Urbana Park District's (the District) comprehensive annual 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 Trend Schedules - Schedule 21 through Schedule 24

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 Schedules - Schedule 25 through Schedule 29

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.

Debt Capacity Schedules - Schedule 30 through Schedule 34

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

Demographic and Economic Information Schedules - Schedule 35 and Schedule 36

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 Schedules - Schedule 37 through Schedule 39

These schedules contain service and infrastructure information 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.

Sources – Unless otherwise noted on the Schedules, the information in these Schedules is derived from the comprehensive annual financial reports for relevant years.

Urbana Park District
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Restated 2018</u>	<u>2019</u>
Governmental Activities										
Net Investment in Capital Assets	\$ 7,209	\$ 7,953	\$ 8,456	\$ 8,777	\$ 10,471	\$ 10,674	\$ 11,178	\$ 11,484	\$ 11,920	\$ 12,789
Restricted	2,937	1,620	1,910	2,364	1,735	1,757	1,659	1,632	1,728	1,576
Unrestricted	2,439	1,697	1,317	1,568	1,582	1,400	1,896	2,225	2,505	2,808
Total Governmental Activities Net Position	<u>\$ 12,585</u>	<u>\$ 11,270</u>	<u>\$ 11,683</u>	<u>\$ 12,709</u>	<u>\$ 13,788</u>	<u>\$ 13,831</u>	<u>\$ 14,733</u>	<u>\$ 15,341</u>	<u>\$ 16,153</u>	<u>\$ 17,173</u>
Business-type Activities										
Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-	-	-
Total Business-type Activities Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Primary Government										
Net Investment in Capital Assets	\$ 7,209	\$ 7,953	\$ 8,456	\$ 8,777	\$ 10,471	\$ 10,674	\$ 11,178	\$ 11,484	\$ 11,920	\$ 12,789
Restricted	2,937	1,620	1,910	2,364	1,735	1,757	1,659	1,632	1,728	1,576
Unrestricted	2,439	1,697	1,317	1,568	1,582	1,400	1,896	2,225	2,505	2,808
Total Primary Government Net Position	<u>\$ 12,585</u>	<u>\$ 11,270</u>	<u>\$ 11,683</u>	<u>\$ 12,709</u>	<u>\$ 13,788</u>	<u>\$ 13,831</u>	<u>\$ 14,733</u>	<u>\$ 15,341</u>	<u>\$ 16,153</u>	<u>\$ 17,173</u>

Urbana Park District
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

(Page 1 of 2)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Restated 2018</u>	<u>2019</u>
Expenses										
Governmental Activities										
Culture and Recreation	\$ 4,541	\$ 4,808	\$ 5,441	\$ 5,447	\$ 6,042	\$ 7,326	\$ 6,681	\$ 7,075	\$ 7,452	\$ 7,186
Interest on Long-term Debt	<u>54</u>	<u>310</u>	<u>634</u>	<u>635</u>	<u>622</u>	<u>620</u>	<u>595</u>	<u>588</u>	<u>554</u>	<u>547</u>
Total Governmental Activities Expenses	<u>4,595</u>	<u>5,118</u>	<u>6,075</u>	<u>6,082</u>	<u>6,664</u>	<u>7,946</u>	<u>7,276</u>	<u>7,663</u>	<u>8,006</u>	<u>7,733</u>
Business-Type Activities										
Indoor Pool	<u>716</u>	<u>564</u>	<u>598</u>	<u>592</u>	<u>617</u>	<u>600</u>	<u>635</u>	<u>685</u>	<u>731</u>	<u>1,211</u>
Total Primary Government Expenses	<u>\$ 5,311</u>	<u>\$ 5,682</u>	<u>\$ 6,673</u>	<u>\$ 6,674</u>	<u>\$ 7,281</u>	<u>\$ 8,546</u>	<u>\$ 7,911</u>	<u>\$ 8,348</u>	<u>\$ 8,737</u>	<u>\$ 8,944</u>
Program Revenues										
Governmental Activities										
Charges for Services										
Culture and Recreation	\$ 610	\$ 605	\$ 572	\$ 558	\$ 783	\$ 883	\$ 945	\$ 997	\$ 1,030	\$ 960
Operating Grants and Contributions	<u>79</u>	<u>167</u>	<u>229</u>	<u>221</u>	<u>216</u>	<u>233</u>	<u>254</u>	<u>279</u>	<u>304</u>	<u>246</u>
Capital Grants and Contributions	<u>132</u>	<u>180</u>	<u>546</u>	<u>669</u>	<u>485</u>	<u>187</u>	<u>190</u>	<u>235</u>	<u>531</u>	<u>373</u>
Total Governmental Activities Program Revenues	<u>821</u>	<u>952</u>	<u>1,347</u>	<u>1,448</u>	<u>1,484</u>	<u>1,303</u>	<u>1,389</u>	<u>1,511</u>	<u>1,865</u>	<u>1,579</u>
Business-Type Activities										
Charges for Services										
Indoor Pool	196	211	213	180	166	157	174	166	158	147
Operating Grants and Contributions - Indoor Pool	<u>454</u>	<u>290</u>	<u>328</u>	<u>359</u>	<u>402</u>	<u>396</u>	<u>414</u>	<u>515</u>	<u>566</u>	<u>1,056</u>
Capital Grants and Contributions - Indoor Pool	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Business-Type Activities Program Revenues	<u>650</u>	<u>503</u>	<u>541</u>	<u>539</u>	<u>568</u>	<u>553</u>	<u>588</u>	<u>681</u>	<u>724</u>	<u>1,203</u>
Total Primary Government Program Revenues	<u>\$ 1,471</u>	<u>\$ 1,455</u>	<u>\$ 1,888</u>	<u>\$ 1,987</u>	<u>\$ 2,052</u>	<u>\$ 1,856</u>	<u>\$ 1,977</u>	<u>\$ 2,192</u>	<u>\$ 2,589</u>	<u>\$ 2,782</u>

Urbana Park District
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

(Page 2 of 2)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	Restated <u>2018</u>	<u>2019</u>
Net (Expense)/Revenue										
Governmental Activities	\$ (3,774)	\$ (4,166)	\$ (4,728)	\$ (4,634)	\$ (5,180)	\$ (6,643)	\$ (5,887)	\$ (6,152)	\$ (6,141)	\$ (6,154)
Business-Type Activities	<u>(66)</u>	<u>(61)</u>	<u>(57)</u>	<u>(53)</u>	<u>(48)</u>	<u>(47)</u>	<u>(47)</u>	<u>(4)</u>	<u>(7)</u>	<u>(8)</u>
Total Primary Government Net Expense	<u>\$ (3,840)</u>	<u>\$ (4,227)</u>	<u>\$ (4,785)</u>	<u>\$ (4,687)</u>	<u>\$ (5,228)</u>	<u>\$ (6,690)</u>	<u>\$ (5,934)</u>	<u>\$ (6,156)</u>	<u>\$ (6,148)</u>	<u>\$ (6,162)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities										
Property Taxes	4,156	4,830	4,929	5,350	6,010	6,390	6,327	6,419	6,638	6,792
Investment Earnings	91	151	187	77	1	31	41	39	62	135
Intergovernmental Revenue	275	416	250	286	296	312	468	306	259	254
Transfers	<u>(66)</u>	<u>(61)</u>	<u>(57)</u>	<u>(53)</u>	<u>(48)</u>	<u>(47)</u>	<u>(47)</u>	<u>(4)</u>	<u>(7)</u>	<u>(7)</u>
Total Governmental Activities	<u>4,456</u>	<u>5,336</u>	<u>5,309</u>	<u>5,660</u>	<u>6,259</u>	<u>6,686</u>	<u>6,789</u>	<u>6,760</u>	<u>6,952</u>	<u>7,174</u>
Business-Type Activities										
Investment Earnings - Indoor Pool	-	-	-	-	-	-	-	-	-	-
Transfers - Indoor Pool	<u>66</u>	<u>61</u>	<u>57</u>	<u>53</u>	<u>48</u>	<u>47</u>	<u>47</u>	<u>4</u>	<u>7</u>	<u>8</u>
Total Business-Type Activities	<u>66</u>	<u>61</u>	<u>57</u>	<u>53</u>	<u>48</u>	<u>47</u>	<u>47</u>	<u>4</u>	<u>7</u>	<u>8</u>
Total Primary Government	<u>\$ 4,522</u>	<u>\$ 5,397</u>	<u>\$ 5,366</u>	<u>\$ 5,713</u>	<u>\$ 6,307</u>	<u>\$ 6,733</u>	<u>\$ 6,836</u>	<u>\$ 6,764</u>	<u>\$ 6,959</u>	<u>\$ 7,182</u>
Changes in Net Position										
Governmental Activities	\$ 682	\$ 1,170	\$ 581	\$ 1,026	\$ 1,079	\$ 43	\$ 902	\$ 608	\$ 811	\$ 1,020
Business-Type Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 682</u>	<u>\$ 1,170</u>	<u>\$ 581</u>	<u>\$ 1,026</u>	<u>\$ 1,079</u>	<u>\$ 43</u>	<u>\$ 902</u>	<u>\$ 608</u>	<u>\$ 811</u>	<u>\$ 1,020</u>

Urbana Park District
Fund Balances - Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2010	2011	2012*	2013	2014	2015	2016	2017	2018	2019
PRE-GASB 54 CONVERSION										
General Fund										
Reserved	\$ 113	\$ 211								
Unreserved	<u>1,571</u>	<u>696</u>								
Total General Fund	<u>\$ 1,684</u>	<u>\$ 907</u>								
All Other Governmental Funds										
Reserved Reported in Special Revenue Funds	\$ 166	\$ 167								
Reserved for Debt Service	-	-								
Unreserved, Reported In										
Special Revenue Funds	3,055	1,972								
Debt Service Funds	188	(33)								
Capital Projects Funds	<u>1,049</u>	<u>5,455</u>								
Total all Governmental Funds	<u>\$ 4,458</u>	<u>\$ 7,561</u>								
Total for Governmental Funds	<u>\$ 6,142</u>	<u>\$ 8,468</u>								
POST-GASB 54 CONVERSION										
General Fund										
Non-Spendable	\$ -	\$ -	\$ 8	\$ 9	\$ 71	\$ 21	\$ 12	\$ 13	\$ 18	\$ 17
Assigned	-	-	400	-	-	-	165	165	165	-
Unassigned	<u>-</u>	<u>-</u>	<u>386</u>	<u>1,003</u>	<u>1,308</u>	<u>1,847</u>	<u>2,097</u>	<u>1,897</u>	<u>2,248</u>	<u>2,580</u>
Total General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 794</u>	<u>\$ 1,012</u>	<u>\$ 1,379</u>	<u>\$ 1,868</u>	<u>\$ 2,274</u>	<u>\$ 2,075</u>	<u>\$ 2,431</u>	<u>\$ 2,597</u>
All Other Governmental Funds										
Non-Spendable	-	-	237	285	346	107	111	222	239	229
Restricted	-	-	9,222	4,238	2,151	2,503	2,400	2,353	2,551	2,733
Committed	-	-	378	383	400	660	842	984	1,092	1,061
Assigned	-	-	416	135	278	260	255	801	798	727
Unassigned	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total All Other Governmental Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,252</u>	<u>\$ 5,041</u>	<u>\$ 3,175</u>	<u>\$ 3,530</u>	<u>\$ 3,608</u>	<u>\$ 4,360</u>	<u>\$ 4,680</u>	<u>\$ 4,750</u>
Total for Governmental Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,046</u>	<u>\$ 6,053</u>	<u>\$ 4,554</u>	<u>\$ 5,398</u>	<u>\$ 5,882</u>	<u>\$ 6,435</u>	<u>\$ 7,111</u>	<u>\$ 7,347</u>

* A change in reporting property tax revenue in 2012 elected by the Board of Park Commissioners subtracted \$2,550 (expressed in thousands) from government fund balances.

Urbana Park District
 Changes in Fund Balances - Governmental Funds
 Last Ten Fiscal Years
 (modified accrual basis of accounting)
 (amounts expressed in thousands)

(Page 1 of 2)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	\$ 4,156	\$ 2,370	\$ 4,911	\$ 5,368	\$ 6,010	\$ 6,390	\$ 6,327	\$ 6,419	\$ 6,638	\$ 6,792
Charges for Services, Rentals, and Merch. Sales	610	605	572	558	783	884	945	997	1,030	960
Intergovernmental	275	397	272	277	299	305	475	299	255	243
Investment Earnings	91	151	187	77	1	31	41	39	62	135
Other Revenues - Grants and Contributions	211	252	724	589	1,102	420	444	514	523	532
Total Revenues	<u>\$ 5,343</u>	<u>\$ 3,775</u>	<u>\$ 6,666</u>	<u>\$ 6,869</u>	<u>\$ 8,195</u>	<u>\$ 8,030</u>	<u>\$ 8,232</u>	<u>\$ 8,268</u>	<u>\$ 8,508</u>	<u>\$ 8,662</u>
Expenditures										
Culture and Recreation:										
Salaries and Wages	\$ 2,031	\$ 2,148	\$ 2,243	\$ 2,233	\$ 2,451	\$ 2,585	\$ 2,706	\$ 2,814	\$ 2,858	\$ 2,971
Fringe Benefits	509	570	624	656	684	687	717	732	777	764
Commodities	587	708	676	677	809	848	842	885	866	923
Contractual Services	627	767	717	724	752	776	764	862	892	1,199
Other Expenditures	182	189	244	229	268	279	291	299	346	300
Total Culture and Recreation Expenditures	3,936	4,382	4,504	4,519	4,964	5,175	5,320	5,592	5,739	6,157
Debt Service:										
Interest	42	186	531	639	628	613	599	585	568	551
Bond Issuance Costs *		175	41	10	8	8	8	9	10	11
Principal	667	675	1,009	1,084	1,256	1,281	1,297	1,312	1,332	1,363
Capital Outlay	713	4,040	5,611	6,368	3,489	772	1,188	924	885	1,075
Total Governmental Activities Program Expenditures	<u>\$ 5,358</u>	<u>\$ 9,458</u>	<u>\$ 11,696</u>	<u>\$ 12,620</u>	<u>\$ 10,345</u>	<u>\$ 7,849</u>	<u>\$ 8,412</u>	<u>\$ 8,422</u>	<u>\$ 8,534</u>	<u>\$ 9,157</u>

Continued

Urbana Park District
Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

(Page 2 of 2)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Net (Expense)/Revenue Governmental Activities	\$ (15)	\$ (5,683)	\$ (5,030)	\$ (5,751)	\$ (2,150)	\$ 181	\$ (180)	\$ (154)	\$ (26)	\$ (495)
Other financing sources (uses)										
Proceeds from Borrowing	675	8,070	7,665	810	700	710	710	710	710	738
Transfers In	454	1,102	1,622	2,184	2,218	2,291	2,767	2,854	2,499	2,870
Transfers (Out)	<u>(520)</u>	<u>(1,163)</u>	<u>(1,679)</u>	<u>(2,237)</u>	<u>(2,266)</u>	<u>(2,338)</u>	<u>(2,814)</u>	<u>(2,858)</u>	<u>(2,506)</u>	<u>(2,878)</u>
Total Other Financing Sources (Uses)	<u>609</u>	<u>8,009</u>	<u>7,608</u>	<u>757</u>	<u>652</u>	<u>663</u>	<u>663</u>	<u>706</u>	<u>703</u>	<u>730</u>
Net Changes in Fund Balance	<u>\$ 594</u>	<u>\$ 2,326</u>	<u>\$ 2,578</u>	<u>\$ (4,994)</u>	<u>\$ (1,498)</u>	<u>\$ 844</u>	<u>\$ 483</u>	<u>\$ 552</u>	<u>\$ 677</u>	<u>\$ 235</u>
Debt Service as a Percentage of Noncapital Expenditures	15.0%	16.2%	24.5%	27.1%	27.5%	26.3%	25.7%	24.8%	23.9%	23.3%

* Bond issuance cost stated separately beginning in 2011. In years prior to 2011 they were not a material amount.

Urbana Park District
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years

Levy <u>Year</u>	Received in Calendar <u>Year</u>	District's Fiscal Year Ended <u>April 30</u>					(per \$100 of assessed value)		
			Residential <u>Property</u>	Commercial <u>Property</u>	Industrial Farm & Railroad <u>Property</u>	Total Taxable Assessed <u>Value</u>	Total Direct Tax <u>Rate</u>	Actual <u>Value</u>	<u>Ratio</u>
2017	2018	2019	\$ 335,091,523	\$ 216,422,695	\$ 9,743,894	\$ 561,258,112	1.2255	\$ 1,683,774,336	33.33%
2016	2017	2018	328,486,533	210,574,865	10,086,657	549,148,055	1.2106	1,647,444,165	33.33%
2015	2016	2017	323,004,033	194,063,734	9,088,570	526,156,337	1.2214	1,578,469,011	33.33%
2014	2015	2016	324,334,103	194,023,577	8,792,670	527,150,350	1.2013	1,581,451,050	33.33%
2013	2014	2015	328,726,573	192,657,683	9,308,165	530,692,421	1.1816	1,592,077,263	33.33%
2012	2013	2014	332,221,737	238,417,474	9,268,148	579,907,359	1.0115	1,739,722,077	33.33%
2011	2012	2013	343,325,437	243,892,358	9,254,672	596,472,467	0.9526	1,789,417,401	33.33%
2010	2011	2012	353,720,467	246,500,898	9,355,956	609,577,321	0.8586	1,828,731,963	33.33%
2009	2010	2011	348,202,387	246,666,618	9,279,602	604,148,607	0.8354	1,812,445,821	33.33%
2008	2009	2010	342,978,617	235,483,038	9,518,513	587,980,168	0.6962	1,763,940,504	33.33%

Source: Champaign County Clerk

Note: Property is assessed at 1/3 actual value. Tax rates are per \$100 of assessed value

Urbana Park District
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per \$100 of assessed Value)

Levy Rev Year	Recv. in calendar Year	Fiscal Year Ended April 30	Urbana Park District Direct Rate											Park District's Sub Total	Overlapping Rates*										Grand Total All Districts
			Gen	Rec	Mus	Liab	Audit	IMRF	Bond	Special Rec	Soc Sec	Police	Cham- paign County		Forest Pre- serve	Cunning. Town- ship	City of Urbana	Sanitary	Public Health	Mass Transit	Urbana Schools	Com- munity College			
2017	2018	2019	0.3500	0.3700	0.1500	0.0695	0.0049	0.0490	0.1456	0.0400	0.0454	0.0011	1.2255	0.8481	0.0925	0.2020	1.3550	0.0000	0.1276	0.3274	5.9684	0.5411	10.6876		
2016	2017	2018	0.3500	0.3700	0.1328	0.0710	0.0043	0.0492	0.1460	0.0400	0.0455	0.0018	1.2106	0.8458	0.0923	0.2064	1.3550	0.0000	0.1267	0.3235	5.9249	0.5436	10.6288		
2015	2016	2017	0.3500	0.3700	0.1327	0.0703	0.0048	0.0532	0.1514	0.0400	0.0475	0.0015	1.2214	0.8672	0.0947	0.2154	1.3550	0.0000	0.1307	0.3332	5.9828	0.5460	10.7464		
2014	2015	2016	0.3500	0.3700	0.1500	0.0459	0.0031	0.0474	0.1503	0.0400	0.0427	0.0019	1.2013	0.8636	0.0944	0.2488	1.3462	0.0000	0.1290	0.3282	5.8637	0.5259	10.6011		
2013	2014	2015	0.3500	0.3700	0.1088	0.0467	0.0050	0.0499	0.1633	0.0400	0.0449	0.0030	1.1816	0.8511	0.0931	0.2472	1.3550	0.0000	0.1259	0.3198	5.7630	0.5253	10.4620		
2012	2013	2014	0.3500	0.3060	0.0510	0.0431	0.0043	0.0431	0.1325	0.0400	0.0389	0.0026	1.0115	0.8138	0.0880	0.2164	1.3550	0.0000	0.1163	0.2966	4.9537	0.5191	9.3704		
2011	2012	2013	0.3500	0.2409	0.0671	0.0477	0.0026	0.0438	0.1248	0.0400	0.0352	0.0005	0.9526	0.7841	0.0843	0.2030	1.3190	0.0000	0.1102	0.2831	4.5983	0.5120	8.8466		
2010	2011	2012	0.3500	0.1585	0.0710	0.0467	0.0018	0.0392	0.1203	0.0400	0.0306	0.0005	0.8586	0.7688	0.0817	0.1942	1.2942	0.0000	0.1075	0.2725	4.4083	0.5064	8.4922		
2009	2010	2011	0.3500	0.1493	0.0692	0.0358	0.0040	0.0383	0.1176	0.0400	0.0307	0.0005	0.8354	0.7487	0.0790	0.1885	1.2942	0.0000	0.1071	0.2619	4.3178	0.5082	8.3408		
2008	2009	2010	0.2722	0.0975	0.0524	0.0402	0.0031	0.0399	0.1212	0.0400	0.0288	0.0009	0.6962	0.7426	0.0783	0.1875	1.2942	0.0000	0.1052	0.2575	4.3507	0.5115	8.2237		

Source: Champaign County Clerk

*Overlapping rates are those of local and county governments that apply to property owners in the park district. Not all overlapping rates apply to all park district property owners.

Urbana Park District
Principal Property Taxpayers
Current year and Nine Years Ago

Fiscal Year Ended April 30

	2019			2010		
	Total Assessed Value	Rank	Percentage of Total Park District Taxable Assessed Value	Total Assessed Value	Rank	Percentage of Total Park District Taxable Assessed Value
<u>Taxpayer</u>						
OSF Healthcare System (Health Care)	\$ 14,124,920	1	2.52%			
ONE Illinois Apartments (Residential Housing)	12,515,130	2	2.23%			
Bainbridge CC Urbana Apts	12,106,100	3	2.16%			
Clark Lindsey Village (Residential Retirement)	7,168,230	4	1.28%	\$ 4,661,880	9	0.79%
MIMG XLV Town & Country (Residential Housing)	6,526,460	5	1.16%	8,490,360	4	1.44%
Supervalu Inc (Food Service)	4,498,700	6	0.80%	4,289,310	10	0.73%
Amber Apartment LLC	4,364,270	7	0.78%			
Walmart Property Tax Dept (Retail Sales)	3,993,540	8	0.71%	5,093,420	7	0.87%
Campus Property Management (Residential Housing)	3,444,840	9	0.61%	8,742,590	3	1.49%
Hunsinger Enterprises Inc (Residential Housing)	3,425,140	10	0.61%			
Carle Foundation (Health Care)				29,864,000	1	5.08%
Provena Covenant (Health Care)				14,644,530	2	2.49%
1601 Lincoln LLC (Residential Housing)				6,764,540	5	1.15%
1321 Lincoln LLC (Residential Housing)				5,373,320	6	0.91%
Flex-N-Gate (Manufacturing)				4,822,100	8	0.82%
Total	<u>\$ 72,167,330</u>		<u>12.86%</u>	<u>\$ 92,746,050</u>		<u>15.77%</u>

Source: Champaign County Assessors Office

Urbana Park District
Property Tax Levies (as Extended) and Collections
Last Ten Years

Levy Revenue Year	Received in calendar Year	Fiscal Year Ended 30-Apr	Property Tax Levy (Extension) *	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collected to Date	
				Amount	Percentage of Levy		Amount	Percentage of Levy
2017	2018	2019	\$ 6,878,218	\$ 6,775,651	98.51%	\$ 16,418	\$ 6,792,069	98.75%
2016	2017	2018	6,647,986	6,621,532	99.60%	16,379	6,637,911	99.85%
2015	2016	2017	6,426,473	6,405,499	99.67%	13,852	6,419,351	99.89%
2014	2015	2016	6,332,657	6,311,826	99.67%	14,917	6,326,743	99.91%
2013	2014	2015	6,270,660	6,238,790	99.49%	13,405	6,252,195	99.71%
2012	2013	2014	5,865,763	5,215,466	88.91% **	11,784	5,227,250	89.11%
2011	2012	2013	5,681,997	5,649,205	99.42%	27,259	5,676,464	99.90%
2010	2011	2012	5,233,830	5,206,421	99.48%	10,528	5,216,949	99.68%
2009	2010	2011	5,047,057	5,027,598	99.61%	13,667	5,041,265	99.89%
2008	2009	2010	4,093,518	4,057,368	99.12%	6,294	4,063,662	99.27%

* Source: Champaign County tax extension amount, also called the property tax levy.
Champaign County Clerk

**

In Fiscal Year 2014 a major taxpayer, which is a hospital, applied for and received an exemption for Levy Year 2012 after the District's EAV had been certified. The taxpayer received property tax bills, but because of the change in Illinois state tax law, is not expected to pay them.

Urbana Park District
Primary Sources of Self-Generated Revenues - Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Revenues										
Property Taxes	\$ 4,156	\$ 2,370	\$ 4,911	\$ 5,368	\$ 6,010	\$ 6,390	\$ 6,327	\$ 6,419	\$ 6,638	\$ 6,792
Charges for Services, Rentals, and Merch. Sales	610	605	572	558	783	883	945	990	1,030	961
Investment Earnings	<u>91</u>	<u>151</u>	<u>187</u>	<u>77</u>	<u>1</u>	<u>31</u>	<u>41</u>	<u>39</u>	<u>62</u>	<u>135</u>
Total	<u>\$ 4,857</u>	<u>\$ 3,126</u>	<u>\$ 5,670</u>	<u>\$ 6,003</u>	<u>\$ 6,794</u>	<u>\$ 7,304</u>	<u>\$ 7,313</u>	<u>\$ 7,448</u>	<u>\$ 7,730</u>	<u>\$ 7,888</u>

Note: The District has negligible retail sales; primarily snacks sold during the summer season at a lake house facility.

Urbana Park District
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Business Type Activities	Total Primary Government	Percentage of City Wide Personal Income	Debt Per Capita
	General Obligation (Limited) Bonds	Alternate Revenue Source Bonds				
2019	\$ 813,493	\$ 10,565,000	-	\$ 11,378,493	0.61%	\$ 256.47
2018	878,350	11,125,000	-	12,003,350	0.66%	286.20
2017	955,635	11,670,000	-	12,625,635	0.70%	300.70
2016	1,027,905	12,200,000	-	13,227,905	0.81%	317.41
2015	1,094,840	12,720,000	-	13,814,840	0.80%	331.50
2014	1,150,940	13,235,000	-	14,385,940	0.89%	346.21
2013	1,201,835	13,740,000	-	14,941,835	0.97%	359.89
2012	1,115,640	14,100,000	-	15,215,640	1.05%	368.86
2011	1,155,000	7,405,000	-	8,560,000	0.60%	207.52
2010	1,165,000	-	-	1,165,000	0.09%	29.09

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

Urbana Park District
Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	<u>General Bonded Debt Outstanding</u>		Percentage of Actual Taxable Value of Property EAV	Per Capita City Population
	<u>General Obligation (Limited) Bonds</u>	<u>Total</u>		
2019	\$ 813,493	\$ 813,493	0.14%	\$ 19.30
2018	878,350	878,350	0.16%	20.94
2017	955,635	955,635	0.18%	22.76
2016	1,027,905	1,027,905	0.19%	24.67
2015	1,094,840	1,094,840	0.21%	26.27
2014	1,150,940	1,150,940	0.20%	27.70
2013	1,201,835	1,201,835	0.20%	28.95
2012	1,115,640	1,115,640	0.18%	27.05
2011	1,155,000	1,155,000	0.19%	28.00
2010	1,165,000	1,165,000	0.20%	29.09

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements. Pledged-revenue supported bond debt (alternate revenue source bonds) are not included.

Urbana Park District
Direct and Overlapping Governmental Activities Debt
As of April 30, 2019

<u>Governmental Units</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to Park District</u>	<u>Estimated Share of Overlapping Debt</u>
Debt Repaid with Property Taxes			
Champaign County *	\$ 4,255,000	14.20%	\$ 604,210
Champaign County Forest Preserve	235,000	14.13%	33,206
City of Urbana	4,140,000	99.97%	4,138,758
Urbana School District No. 116 **	15,445,000	86.38%	13,341,391
Parkland College No. 505 ***	43,650,000	10.41%	<u>4,543,965</u>
Total Overlapping Debt			22,661,530
Park District Direct Debt	11,378,493	100.00%	<u>11,378,493</u>
Total Direct and Overlapping Debt			<u>\$ 34,040,023</u>

Source: Champaign County Clerk and the overlapping taxing bodies.

* Does not include \$19,545,000 alternate revenue bonds which are paid from sources other than ad valorem taxes.

** Does not include \$17,005,000 of alternate revenue bonds which are paid from sources other than ad valorem taxes.

*** Does not include \$5,860,000 of alternate revenue bonds which are paid from sources other than ad valorem taxes.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the District. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and business 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.

Urbana Park District
Legal Debt Margin Information
Last Ten Fiscal Years

Legal Debt Margin Calculation for Fiscal Year 2019

Assessed Value (2017 Levy Year) \$ 561,258,112

Statutory Debt Limit (2.875% of assessed value) 16,136,171

General Obligation (Limited) Bonds Indebtedness (813,493)

Legal Debt Margin \$ 15,322,678

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Assessed Valuation	<u>\$ 587,980,168</u>	<u>\$ 604,148,607</u>	<u>\$ 609,577,321</u>	<u>\$ 596,472,467</u>	<u>\$ 579,907,359</u>	<u>\$ 530,692,421</u>	<u>\$ 527,150,350</u>	<u>\$ 526,156,337</u>	<u>\$ 549,148,055</u>	<u>\$ 561,258,112</u>
Debt Limit	16,904,430	17,369,272	17,525,348	17,148,583	16,672,337	15,257,407	15,155,573	15,126,995	15,788,007	16,136,171
Total Net Debt Applicable to the Limit	<u>1,165,000</u>	<u>1,155,000</u>	<u>1,115,640</u>	<u>1,201,835</u>	<u>1,150,940</u>	<u>1,094,840</u>	<u>1,027,905</u>	<u>955,635</u>	<u>878,350</u>	<u>813,493</u>
Legal Debt Margin	<u>\$ 15,739,430</u>	<u>\$ 16,214,272</u>	<u>\$ 16,409,708</u>	<u>\$ 15,946,748</u>	<u>\$ 15,521,397</u>	<u>\$ 14,162,567</u>	<u>\$ 14,127,668</u>	<u>\$ 14,171,360</u>	<u>\$ 14,909,657</u>	<u>\$ 15,322,678</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	6.89%	6.65%	6.37%	7.01%	6.90%	7.18%	6.78%	6.32%	5.56%	5.04%

Notes: Pledged-revenue supported bond debt (alternate revenue source bonds) not included.

The District's statutory debt limit is 2.875% of assessed valuation.

Urbana Park District
Schedule of Revenue Supported Bond Coverage (Pledged-Revenue Coverage)
Last Ten Fiscal Years

Calendar Year	Fiscal Year	<u>Pledged Revenues</u>		<u>Debt Service</u>			<u>Debt Service Coverage</u>
		General Fund Revenues (1),(2)		Series 2010 Alternate Bond Debt Service (3)	Series 2011A Alternate Bond Debt Service	Total Debt Debt Service for Coverage	
2018	2019	\$ 2,206,422	\$	624,452	\$ 472,900	\$ 1,097,352	2.01
2017	2018	2,157,225		626,848	474,200	1,101,048	1.96
2016	2017	2,103,913		628,060	475,350	1,103,410	1.91
2015	2016	2,298,624		632,660	476,350	1,109,010	2.07
2014	2015	2,149,633		636,008	482,350	1,118,358	1.92
2013	2014	2,328,637		637,673	483,200	1,120,873	2.08
2012	2013	2,175,543		642,788	339,700	982,488	2.21
2011	2012	2,208,484		641,600	168,992	810,592	2.72
2010	2011	2,333,924		153,340	-	153,340	15.22
2009	2010	-		-	-	-	-

Notes: (1) Source: General Fund total revenues reported in the District's Annual Comprehensive Financial Statement.

(2) Funds of the District other than the General Fund, as well as proceeds from the issuance of bonds and notes by the District, also are included in the pledged revenues but do not need to be included in this table to show at least 1.25 times coverage.

(3) Debt service without and prior to the receipt of U.S. Treasury rebate payments associated with Build America Bonds

Urbana Park District
Demographic and Economic Statistics
Last Ten Fiscal Years

<u>Year</u>	<u>(1)</u> <u>Population</u>	<u>(5)</u> <u>Personal</u> <u>Income</u>	<u>(2)</u> <u>Per</u> <u>Capita</u> <u>Personal</u> <u>Income</u>	<u>(1)</u> <u>Median</u> <u>Age</u>	<u>(6)</u> <u>Education</u> <u>Level in Years</u> <u>of Schooling</u>	<u>(3)</u> <u>School</u> <u>Enrollment</u>	<u>(4)</u> <u>Unemployment</u> <u>Rate</u>
2019	42,141	\$ 1,869,585,465	\$ 44,365	24.3	14.2	4,590	4.4%
2018	41,941	1,821,078,220	43,420	24.0	14.2	4,331	4.3%
2017	41,988	1,799,731,644	42,863	24.0	14.2	4,449	5.2%
2016	41,674	1,635,162,738	39,237	23.8	14.2	4,418	5.6%
2015	41,674	1,736,222,188	41,662	23.8	14.2	4,077	6.5%
2014	41,553	1,624,140,558	39,086	23.8	14.2	3,983	9.0%
2013	41,518	1,546,379,428	37,246	24.8	14.2	3,985	8.9%
2012	41,250	1,450,803,750	35,171	24.8	14.1	3,974	8.9%
2011	41,250	1,428,240,000	34,624	24.8	13.1	3,772	9.4%
2010	40,050	1,255,727,700	31,354	24.6	13.1	4,040	8.7%

Data Sources:

- (1) U.S. Census Bureau, 2013-2017 American Community 5-Year Population Estimates
- (2) Bureau of Economic Analysis, U.S. Commerce Department, for Champaign-Urbana M.S.A, 2017
- (3) 2017-2018 Illinois District Report Card, Urbana School District 116
- (4) Illinois Department of Employment Security, 2018
- (5) Population times Per Capita Personal Income
- (6) Estimate by staff from American Community Survey.
American Community Survey of educational levels is conducted once every five years.
Level for year 2019 is based on the five year survey from 2013-2017

Urbana Park District
Principal Employers of the City of Urbana
Current Year and Nine Years Ago

Employer	2019			2010		
	Employees	Rank	Percentage of Total Employment *	Employees	Rank	Percentage of Total Employment **
University of Illinois	13,934	1	13.19%	11,676	1	11.43%
Carle	6,921	2	6.55%	5,668	2	5.55%
Champaign County, IL (Administration)	893	3	0.85%	800	5	0.78%
Urbana School District #116	828	4	0.78%	900	4	0.88%
Fed-Ex	815	5	0.77%			
OSF Health Care (formerly Presence/Provena)	774	6	0.73%	938	3	0.92%
Busey Bank	525	7	0.50%	510	6	0.50%
Supervalu	429	8	0.41%	500	7	0.49%
Flex-N-Gate	428	9	0.41%	460	9	0.45%
CUMTD	354	10	0.34%			
<hr/>						
Solo Cup				460	10	0.45%
Health Alliance				480	8	0
<hr/>						
Total	<u>25,901</u>		24.51%	<u>22,392</u>		21.91%

2019 Source: Champaign County Economic Development Corporation, Top Employers 2018

* Percentage based on total Champaign County labor force of 105,669 from
The Illinois Department of Employment Security, Local Area Unemployment Statistics, 2018

2010 Source: Illinois Dept of Commerce & Economic Opportunity

** Percentage based on Champaign-Urbana Metropolitan area employment of 102,196

Urbana Park District
Full-time Equivalent Park District Employees by Function
Last Ten Fiscal Years

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Department/Function</u>										
ADMINISTRATION										
Executive Director	1	1	1	1	1	1	1	1	1	1
Business Serv & Support	3	3	5	5	5	6	6	5	5	5
Development	3	3	3	3	3	3	1	1	1	1
PLANNING & OPERATIONS										
Supt of Planning & Operations	1	1	1	1	1	1	1	1	1	1
Operations Dept. Support	3	4	3	3	3	3	3	3	3	3
Facilities & Grounds Staff	16	16	18	18	18	18	18	18	20	20
RECREATION										
Superintendent of Recreation	1	1	1	1	1	1	1	1	1	1
Recreation Dept. Support	7	7	7	6	6	6	8	8	7	7
Recreation Programs Staff	<u>11</u>	<u>12</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
Total	46	48	50	49	49	50	50	49	50	50

Source: Urbana Park District Annual Budgets

Note: Programs jointly administered by adjoining park districts, Champaign Park District and Urbana Park District, are not included in the report.

Urbana Park District
Recreation Operating Indicators
Last Ten Fiscal Years

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Function/Program</u>										
Facilities	Number of times rented									
Recreation Center	589	472	451	283	173	44*	53*	55*	47*	156*
Museum Center	188	193	146	156	156	189	205	185	195	201
Park Pavilions	186	128	153	159	158	145	139	147	147*	130*
Indoor Pool	349	403	581	567	501	146*	156*	154*	166*	140*
Outdoor Pool					203	15*	16	16	29*	27*
Lake House	119	113	115	114	115	95	101	113	85*	111*
Indoor Gym	404	611	566	534	624	635	806	776	707	680
Programs	Number of sessions offered									
Fitness	173	142	168	154	134	150	172	179	199	208
Aquatics	389	260	323	293	213	102	257	272	248	234
Environmental Onsite	466	385	412	397	493	508	384	577	367	472
Environmental Offsite	204	245	238	219	112	120	139	169	157	154
Community	122	101	104	121	132	163	144	99	134	129
Athletics	147	107	94	98	100	121	108	120	102	114
Camps	59	59	59	59	33	52	90	87	103	112
Special Activities	Number of events									
Special Events	8	10	15	16	18	18	21	22	38	38
Neighborhood Nights	8	8	11	11	11	11	11	11	11	11
Volunteer Activities	Number of volunteer hours									
	4,669	4,908	6,492	5,042	2,814	2,379	2,232	3954	3017	2996

* Paid rentals only

Source: Urbana Park District registration, programming and volunteer records

Urbana Park District
Capital Asset Indicators
Last Ten Fiscal Years

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Function/Program</u>										
Parks and Recreation										
Acreage	590	590	590	590	590	590	590	590	595	595
Number of Parks/Sites	24	24	24	24	24	24	24	24	24	24
Operations Facilities	3	3	3	3	3	3	3	3	3	3
Community Centers	3	3	3	3	3	3	3	3	3	3
Swimming Pools	1	1	1	1	2	2	2	2	2	2
Natural Areas	4	4	4	4	4	4	4	4	4	4
Gardens and Features	7	8	8	8	8	8	8	8	8	8
Boating, Boat Rentals (Seasonal)	1	1	1	1	1	1	1	1	1	1
<u>Number of parks offering:</u>										
Water Feature, Lake, Stream	4	4	4	4	4	4	4	4	4	4
Volleyball	5	4	2	2	2	2	2	3	3	3
Tennis Court	4	4	4	4	4	4	4	4	4	4
Soccer Field	4	5	5	5	5	5	5	5	5	5
Sledding Hill	2	2	2	2	2	2	2	2	2	2
Shuffleboard	1	1	1	1	1	1	1	1	0	0
Sculpture	6	5	5	5	6	6	6	6	6	6
Restrooms	6	7	6	6	5	5	5	5	5	5
Playgrounds	11	11	12	12	12	12	12	13	13	13
Accessible Playground	6	6	9	9	9	10	10	11	11	11
Picnic Shelters	8	13	13	13	13	13	13	13	13	13
Path/Trails	15	14	16	16	16	16	16	16	16	16
Open Fields	20	20	20	20	20	20	20	20	20	20
Ice Skating, Outdoor if Winter Freeze	1	-	-	-	0	0	0	0	0	0
Horseshoes	4	4	3	3	3	3	3	4	4	4
Historic Marker	6	6	6	6	6	6	6	6	6	6
Garden Plots, Organic	1	2	2	2	2	2	2	2	2	2
Flower Beds	16	16	17	17	17	19	19	19	19	19
Fishing	1	1	1	1	1	1	1	1	1	1
Dog Park	1	1	1	1	1	1	1	1	1	1
Disk Golf	1	1	1	1	1	1	1	1	1	1
Cricket Field	1	1	1	1	1	1	1	1	1	1
Basketball	4	4	4	4	4	4	4	4	4	4
Ball Fields	6	7	6	6	6	6	6	6	6	6
Archery	1	1	1	1	1	1	1	1	1	1

Source : Urbana Park District Program Guide, 2019

Memo

To: Urbana Park District Board of Commissioners
From: Caty Roland, Business Manager
cc: Timothy Bartlett, Executive Director
Date: October 8, 2019
Re: Action on Resolution 2019-09 Determining Amount to be Raised by Taxation

Presented for the Board's use in their discussion on October 8 is a table with several options to consider in determining the amount of the District's 2019 Tax Levy.

The final calculation for the District's 2019 Levy/Extension Amount, collected in 2020, will not be available from the County Clerk until April 2020. The final calculation uses a final EAV after the Board of Review makes its adjustments, the Cunningham Township multiplier is determined, and other factors are applied.

The tax levy options presented allow a margin for the uncertainty of the outcome of court cases related to the charity care law for hospital tax exemptions, and for adjustments to staff's estimates of the 2019 Levy/Extension based on an estimated EAV provided at this early stage by the County Assessor's Office.

For additional background information, I have provided Levy amounts requested versus actual amounts received in recent history on the reverse side of this page.

UPD begins the tax levy process in October

The calculation using the limiting formula is done in April and completes the levy process

Final determination of tax rate is done in April at the end of the process

Revenue-Levy Year	Total Dollars Requested on Levy	BLACK BOX AD	"Probable +"	ACTUAL INCREASE			TAX RATE		
		% Increase in Dollars Requested Over the Prior Years Actual Collected		Actual Extension Dollars Collected	Actual Dollar Increase Collected	Actual % Increase	Actual Tax Rate	Actual Cents Increase	% Change in CPI
2019	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	1.90%
2018	\$8,658,428	25.88%	25%	7,209,381	331,163	4.81%	1.2283	\$0.0028	2.10%
2017	\$8,397,874	26.32%	25%	6,878,218	230,232	3.46%	1.2255	\$0.0149	2.10%
2016	\$8,311,159	29.33%	25%	6,647,986	221,513	3.45%	1.2106	(\$0.0108)	0.70%
2015	\$6,789,721	7.22%	6%	6,426,473	93,816	1.48%	1.2214	\$0.0201	0.80%
2014	\$6,838,878	9.06%	8%	6,332,657	61,995	0.99%	1.2013	\$0.0197	1.50%
2013	\$6,543,332	11.55%	6%	6,270,662	404,899	6.90%	1.1816	\$0.1701	1.70%
2012	\$6,278,497	10.50%	8%	5,865,763	183,766	3.23%	1.0115	\$0.0589	3.00%
2011 (\$.11 pass)	\$5,958,701	13.85%	6%	5,681,997	448,166	8.56%	0.9526	\$0.0940	1.50%
2010	\$5,508,098	9.13%	6%	5,233,831	186,774	3.70%	0.8586	\$0.0232	2.70%
2009 (\$.15 pass)	\$5,400,951	31.94%	8%	5,047,057	953,539	23.29%	0.8354	\$0.1392	0.01%
2008	\$4,426,460	15.28%	10%	4,093,518	254,168	6.62%	0.6962	\$0.0001	4.10%

- 2011 The voters approved an .11 cent rate increase to the last known extension of 2009. Note that the final cent increase was less than .11 cents. In order to receive the additional tax dollars, the levy request was 13.85%. Note that the final % increase was 8.56%.
- 2009 The voters approved a .15 cent rate increase to the last known extension of 2007. In order to receive the additional tax dollars, the levy request was 31.94%. Note that the final cent increase was less than .15 cents. Note that the final % increase was 23.29%.

WHEREAS, the Urbana Park District proposes to adopt an aggregate levy for 2019 for the fiscal year commencing May 1, 2020 and ending April 30, 2021 in amounts more than 105% of the amount of property taxes (exclusive of election costs) extended by said District for the final aggregate levy of the preceding year; and

WHEREAS, it is required by law that in such circumstances, this Board of Commissioners of said District determine the amounts, exclusive of election costs, estimated to be necessary to be raised by taxes for said 2020-2021 fiscal year upon the taxable property in said District;

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Urbana Park District in Champaign County, Illinois, does hereby determine and declare that the amount of money, exclusive of election costs, estimated to be necessary to be raised by taxation upon the taxable property in the Park District for the fiscal year commencing May 1, 2020 and ending April 30, 2021 is \$_____.

BE IT FURTHER RESOLVED that the District shall give public notice of and hold a public hearing on its intent to adopt such an increased tax levy, as required by the Truth in Taxation Act, such hearing to be held on November 12, 2019 at 7:00 p.m. at the Planning and Operations Facility, 1011 E. Kerr Avenue, Urbana.

PASSED and ADOPTED this 8th day of October, 2019.

NANCY DELCOMYN, Vice President,
Urbana Park District, in
Champaign County, Illinois

ATTEST:

TIMOTHY A. BARTLETT, Secretary,
Urbana Park District in
Champaign County, Illinois

**NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR
URBANA PARK DISTRICT**

- I. A public hearing to approve a proposed property tax levy increase for Urbana Park District for 2019 will be held on November 12, 2019 at 7:00 p.m. at the Planning and Operations Facility, 1011 E. Kerr Avenue, Urbana, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Timothy A. Bartlett, Executive Director, 303 W. University Avenue, Urbana, Illinois; 217.367.1536.

- II. The corporate and special purpose property taxes extended or abated for 2018 were \$6,367,123.

The proposed corporate and special purpose property taxes to be levied for 2019 are \$_____. This represents a _____% increase over the previous year.

Proposed options:		
\$7,888,988	23.90%	\$6,574,157 Probable + 20%
\$8,217,696	29.06%	\$6,574,157 Probable + 25%
\$8,546,404	34.23%	\$6,574,157 Probable + 30%

- III. The property taxes extended for debt service and public building commission leases for 2018 were \$842,259.

The estimated property taxes to be levied for debt service and public building commission leases for 2019 are \$857,579. This represents a 1.82% increase over the previous year.

- IV. The total property taxes extended or abated for 2018 were \$7,209,381.

The estimated total property taxes to be levied for 2019 are \$_____. This represents a _____% increase over the previous year.

Proposed options:		
\$8,746,567	21.32%	20% \$7,888,988 + \$857,579
\$9,075,275	25.88%	25% \$8,217,696 + \$857,579
\$9,403,983	30.44%	30% \$8,546,404 + \$857,579

Memo

To: Urbana Park District Board of Commissioners

From: Andy Rousseau, Project Manager

Copy: Tim Bartlett, Executive Director
Corky Emberson, Superintendent of Recreation
Derek Liebert, Superintendent of Planning and Operations

Date: October 8, 2019

Re: Review of Preliminary 2020 Capital Improvement Budget

I. Statement of Situation

Attached is the preliminary 2020 Capital Improvement Budget. As in the past, staff and the Finance Committee have reviewed and updated the Draft Capital Improvement Budget and the Capital Improvement Five Year Schedule as part of the capital budgeting process.

This preliminary 2020 Capital Improvement Budget is provided for discussion; an updated budget will be presented for approval at the November 12, 2019 regular board meeting.

2020 Capital Improvement Budget

<u>REVENUES</u>		
Bond Sales - Dec. 2019	\$	827,310
Tributes and Donations	\$	12,000
UPD ADA Projects (5/20-4/21)	\$	65,000
Total Revenue:	\$	904,310
<u>EXPENDITURES</u>		
Tributes and Donations	\$	12,000
Cost of Issue	\$	10,700
Vehicles & Equipment	\$	160,000
EAB/Hazard Tree Work/Courts	\$	10,000
Construction Crew Projects	\$	20,000
Technology	\$	10,000
Operations Small Equipment	\$	10,000
Recreation Small Equipment	\$	10,000
Mechanical Replacement	\$	10,000
Trails Projects - Blair	\$	40,000
Hardscapes & Fencing - CLP	\$	150,000
UIAC Capital Improvements	\$	20,000
Blair Park Playground	\$	100,000
CLP Phased Rehab	\$	150,000
Contingency / Blair Park	\$	126,610
Subtotal for Bond/Grants/Donations:	\$	839,310
<u>UPD ADA Projects</u>		
ADA Transition Projects	\$	65,000
Subtotal for UPD ADA Projects:	\$	65,000
Total Expenditures:	\$	904,310
Last updated: AJR 10/3/2019		

Memo

To: Urbana Park District Board of Commissioners
From: Andy Rousseau, Project Manager
Copy: Tim Bartlett, Executive Director
Derek Liebert, Superintendent of Planning and Operations
Date: October 8, 2019
Re: Action to Approve Health & Wellness Planning & Design

I. Statement of Situation

The Urbana Park District first entered into a lease agreement with Champaign County at the current Brookens Gym space in 1995, as a 5-year lease. This lease was then extended for a 20-year period, until June 1, 2021.

The current facility includes space for 6 staff offices, 2 workstations for interns and part-time employees, multipurpose room, 1 high school sized basketball court or 2 junior sized courts/2 volleyball courts, and 1 men's and 1 women's locker room. These spaces are in fair to poor condition and do not provide adequate programmable use for the current demand of indoor recreation space in Urbana.

The District was notified in the summer of 2016 of a potential loss of the facility due to the potential for Champaign County's administration relocating. At that time, the recently completed district-wide space study called for refurbishing the current gym, office, and multi-purpose room. Staff was additionally reviewing current outdoor athletic field spaces throughout the District to develop plans for future field improvements and relocations. However, once the possible plans for County Office relocation were announced, the staff group re-focused efforts on the planning for a prospective new indoor Health and Wellness facility in addition to the analysis of outdoor spaces. This effort incorporated program space for both Athletics as well as Outreach and Wellness areas.

In the months that followed, three tours of Health and Wellness Facilities in the Chicago and Central Illinois regions were completed. These tours involved Staff, Board, and Urbana Park District Advisory Committee members. A number of programming amenities and design features were reviewed in the 11 total facilities, and ultimately included into a preliminary programming statement. This preliminary programming statement will be further refined and evaluated as part of the upcoming planning process.

Through the recently completed strategic planning process, staff identified four pillars. The Health & Wellness pillar identified a need to provide opportunities for the community to be physically healthy in daily life by incorporating the eight dimensions of wellness. During the public input process, people often identified the need for indoor recreation space. This input is reflected in the specific goals related to the Health & Wellness Plan Pillar to plan for a future indoor health and wellness space.

II. Statement of work

Staff reached out to Farnsworth Group, who had previous exposure to our preliminary program statement through a multi-modal transit planning study they had performed. Staff inquired if they had interest to provide

planning and designing assistance to better prepare the Urbana Park District for future grant applications. Staff conducted an interview and discussion with the Farnsworth on September 23, 2019. Following the interview, staff asked for a formal proposal, provided as an attachment to this memo.

In the three-month projected schedule, Farnsworth will provide the following services:

Phase I – Fact Finding

- Gather facility and site requirements.
- Analyze and recommend up to six possible site locations.
- Review site locations with project stakeholders.
- Conduct one stakeholder meeting.

Phase II – Design

- Identify spatial needs and size recommendations.
- Develop two concepts for site plan and facility concept design
- Review design options at public open house.
- Evaluate design options related to estimated cost.
- Review sustainable options for the site and building

Phase III – Delivery

- Develop conceptual cost opinion and pro forma for chosen scheme.
- Finalize the master plan with a vision book submittal for staff and Board.

Staff anticipate the potential for an upcoming PARC grant opening in early 2020, and will utilize these services to include within the upcoming application. These plans will additionally be helpful in developing partner and donor support.

III. Budget

Expenses for professional services will be spent from the 2018 and 2019 Capital Improvement Budgets. As part of the previously approved \$300,000 general fund transfer, \$25,000 was set to complete a feasibility study for the facility. Additional funds will come from the 2018 Capital Improvement Budget - general contingency.

Farnsworth Proposal	\$ 44,500
<u>15% Contingency</u>	<u>\$ 6,675</u>
Total Expenses	\$ 51,175

2019 Capital Budget - transfer	\$ 25,000
<u>Additional Design Contingency</u>	<u>\$ 26,175</u>
Total Revenue	\$ 51,175

IV. Recommendation

Staff recommend the Board of Commissioners award services for Health & Wellness Planning & Design in the amount of \$44,500 and a 15% contingency of \$6,675 to Farnsworth Group of Champaign, IL.



PROPOSAL

Health & Wellness Planning & Design

Urbana Park District

October 1, 2019

October 1, 2019

Mr. Derek Liebert
Superintendent of Planning and Operations
Urbana Park District
1011 East Kerr Street
Urbana, IL 61802

RE: Proposal for Urbana Park District Health & Wellness Planning & Design

Dear Mr. Liebert:

Farnsworth Group is honored to be selected by the Urbana Park District and to have the opportunity to provide you with this proposal. We think that our full-service team and holistic approach will be a true asset to your team and the project. This proposal includes architectural and engineering design services for the Health & Wellness Planning & Design project located in Urbana, IL. We have prepared this proposal to match the scope of the work as we understand it, identified below.

PROJECT OVERVIEW /

Our understanding of the project is based on the following documents and communications:

- Urbana Park District Health & Wellness Center Request for Qualifications.
- Interview and discussion on September 23, 2019.
- Phone conversation with Derek Liebert on September 26, 2019.

Since the Brookens Gym space has an uncertain future, the Urbana Park District is planning a new space that will be utilized for health and wellness. The current facility plays a vital role in the District's programming for indoor and outdoor athletics, but also includes space for administrative offices. The new health and wellness space will fill this void while also expanding the District's capabilities and overall user outreach.

We understand that our involvement will be to perform a site analysis for available properties, guide and lead stakeholder input, develop a concept design for the site and building, and develop conceptual pro forma and cost opinions.

The site component for this project shall consider picnic and gathering spaces, welcoming and native landscaping, stormwater management, connectivity to trail networks, parking facilities, site lighting, and access by various mobility types.

The interior of the building shall consider the following spaces:

- Multi-use court space – 2 high school regulation basketball courts, 4 smaller basketball courts, and 4 volleyball courts.
- Elevated walking track.
- Seating for spectators.
- Group fitness and dance space – 2-4 rooms.
- Cardio equipment and weight room.
- Multi-use / meeting space.
- Storage.
- Reception.
- Childcare and play area.
- Kitchenette.
- Locker rooms with shower facilities.
- Staff offices.

We understand that the current proposed budget for the facility is \$5-\$8 million. This is a preliminary number that was developed by the Urbana Park District staff and Board that will be refined and detailed more thoroughly with this study.

The deliverable of the conceptual phase will be utilized to procure fundraising and grants such as the PARC grant and other sources.

SCOPE OF PROFESSIONAL SERVICES /

SCOPE OF WORK

Farnsworth Group's scope of work includes a full-service, in-house approach within the parameters set by the scope identified within this proposal. We have included architecture, landscape architecture, urban planning, and civil engineering design services, as well as necessary interface with the Owner, and other owner retained consultants and vendors. The scope of work includes the services generally described as follows:

- Phase 1 - Fact Finding
 - Meet with Urbana Park District staff to gather facility and site requirements, wishes and desires. Develop a better understanding of discussions and evaluations that have occurred before our involvement with the project.
 - Analyze and recommend up to six possible site locations and identify advantages / disadvantages, opportunities and limitations of each. Analysis shall include, but not be limited to topography, utilities, stormwater management, and pre-existing conditions. Sites will include property owned by Urbana Park District, the City of Urbana, and other private sources.
 - Review possible site locations with Urbana Park District before stakeholder group meeting.
 - Attend one meeting with stakeholder groups that may include, but are not limited to: City of Urbana, Champaign County, Urbana School District, CUMTD, potential teaming partners like Carle or OSF, etc. The goal will be to obtain input on the various site options and discuss advantages and disadvantages for each. We will lead and guide the public outreach and stakeholder involvement sessions, while recording and documenting the input.

- Phase 2 - Design
 - Identify spatial needs for the interior and exterior, adjacencies, and size recommendations.
 - Develop up to two concepts for:
 - A site plan for the chosen site.
 - A concept design that includes the floor plan(s), exterior aesthetic, and general interior aesthetic for the facility.
 - Review design options with Urbana Park District before presenting at a public open house.
 - Discuss various design options with Urbana Park District and how each option affect cost.
 - Consider and discuss sustainable options for the site and building.
 - Attend open house for stakeholders and public to attend. The purpose of the open house is to obtain feedback on the options and determine the preferred option.
- Phase 3 - Delivery
 - Develop conceptual cost opinion and pro forma for chosen scheme.
 - Finalize the master plan with a vision book submittal for staff and the District Board.

DELIVERABLES

The scope of work includes the deliverables generally described as follows:

- Phase 1 & 2 will include electronic PowerPoint presentations and minimum 11x17 drawings as necessary to convey the intent of each phase.
- Phase 3 will include a minimum 8.5x11 (but 11x17 probable) vision booklet that is heavily graphic to convey the design and key aspects of the space. Upon your request, we can also provide design boards that showcase the design. We will also provide the vision booklet as a digital copy.
- The vision book is intended to be a graphically driven document suitable for conveying the agreed upon vision for the Health and Wellness Space. It may include exterior still-renderings, still-renderings of the interior showing primary spaces, precedent imagery, site plans, and other graphics to clearly articulate this vision.

MAIN POINT OF CONTACT /

The Main Point of Contact with Farnsworth Group for this project will be:

Scott Burge, AIA, NCARB, LEED AP
 2211 West Bradley Avenue
 Champaign, IL 61821
 (217) 352-7408
 sburge@f-w.com

PROFESSIONAL FEES /

Farnsworth Group, Inc. proposes to provide the described services for a time-and-material not-to-exceed fee of **\$44,500 (Forty-four thousand, five hundred dollars)**, plus normal reimbursable expenses.

PROJECT TIMELINE /

We understand the timeline of the project to be as follows:

- Project Award October 8, 2019
- Phase 1 – Fact Finding October 8, 2019 through November 15, 2019
- Initial meeting with UPD October 28, 2019
- Stakeholder / Public Outreach Week of November 4, 2019
- Phase 2 - Design November 15 through January 6, 2020
- Phase 3 - Delivery January 6 through January 15, 2020
- Project Completion January 15, 2020

EXCLUSIONS, ASSUMPTIONS AND CLARIFICATIONS /

The following assumptions and clarifications support the fees for this proposal.

- A. This proposal includes conceptual design / master planning only. We can provide fees for services after this phase of work upon your request.
- B. We have included six meetings as described above in the scope of work section. Additional meetings may require additional fees.
- C. We can provide services for grant assistance upon your request. We have not included this service for this proposal since the exact grant request is unknown at this time.
- D. Client provided consultants, such as legal services and associated surveying, geotechnical engineering, traffic engineering, environmental analysis, etcetera, are excluded. We have included coordination with these consultants if needed.

ADDITIONAL SERVICES /

The following services are not included in the fees for this proposal, but may be relevant to the project and can be provided at your request for an additional fee:

- Geotechnical Engineering for subsurface exploration.
- Site surveying.
- Update of Weaver Park master plan.
- Schematic design through construction documentation of the building and site elements.

OWNER RESPONSIBILITIES /

The following services shall be provided by you in order to allow Farnsworth to complete the scope of services outlined above.

- Provide timely feedback to designs at each phase.
- Assist with coordinating and identifying desired stakeholders.
- Identifying parcels of property that you would like us to evaluate.

AGREEMENT /

Please indicate your acceptance of this proposal and attached General Conditions as presented by signing and returning one copy for our records. We propose that this document serve as the agreement between Urbana Park District and Farnsworth Group, Inc. The proposal is valid for six (6) months from date of signature and may be amended or extended after that time by mutual agreement of both parties.

Thank you again for the opportunity to provide you with this proposal. We look forward to working with you on this exciting project. Please call me if you have any questions or comments.

Sincerely,

FARNSWORTH GROUP, INC.



Scott Burge, AIA
Architectural Manager

FARNSWORTH GROUP, INC.

URBANA PARK DISTRICT

Signature

Scott Burge

Typed Name

Architectural Manager

Title

Date

Signature

Printed Name

Title

Date



GENERAL CONDITIONS

Date: October 1, 2019

Client: Urbana Park District

Project: Health and Wellness Planning & Design

Reference Conditions: Farnsworth Group, Inc. will hereinafter be referred to as "Farnsworth Group," the above referenced Client will be referred to as "Client," and the above referenced Project will hereinafter be referred to either as Project or by abbreviation as above set forth. Farnsworth Group is defined as including Farnsworth Group, Inc. and its subsidiaries, affiliates, contractors, subconsultants and agents, including their respective officers, directors, employees, successors and assigns.

Entire Agreement: These General Conditions and the signed document to which they are attached constitute the entire Agreement between Client and Farnsworth Group, and are referred to hereinafter collectively as the "Agreement". The Agreement supersedes all prior communications, understandings and agreements, whether written or oral. Both parties have participated fully in the preparation and revision of the Agreement, and each party and its counsel have reviewed the final document. Any rule of contract construction regarding ambiguities being construed against the drafting party shall not apply in the interpreting of the Agreement, including any Section Headings or Captions.

Precedence: The Agreement shall take precedence over any inconsistent or contradictory provisions contained in any proposal, contract, purchase order, requisition, notice to proceed, or like document regarding Farnsworth Group's services.

Notice: All notices required or permitted under this Agreement must be written and will be deemed given and received (a) if by personal delivery, on the date of such delivery, (b) if by electronic mail, on the transmission date if sent before 4:00 pm U.S. central time on a business day or, in any other case, on the next business day, (c) if by nationally recognized overnight courier, on the next business day following deposit for next business day delivery, or (d) if by certified mail, return receipt requested with postage prepaid, on the third business day following deposit. Notice must be addressed at the address or electronic mail address shown below for, or such other address as may be designated by notice by such Party:

If to Client:
[Company Entity]
Attn: _____

E-mail: _____

If to Farnsworth Group:
Farnsworth Group, Inc.
Attn: _____

E-mail: _____

With a copy (which will not constitute notice) to:
Farnsworth Group, Inc.
Attn: Chief Financial Officer
2709 McGraw Drive
Bloomington, IL 61704
E-mail: rrichardson@F-w.com

Governing Terms. All purchases of Services are expressly limited to and conditioned upon acceptance of this Agreement. Any additional or conflicting terms or conditions contained in any purchase order, statement of work, or other document issued by Client will not be binding upon Farnsworth Group and are expressly rejected by Farnsworth Group.

Facsimile; PDF Signatures. Execution and delivery of this Agreement by delivery of a facsimile or portable document format ("PDF") copy bearing the facsimile or PDF signature of any party hereto shall constitute a valid and binding execution and delivery of this Agreement by such party. Such facsimile and PDF copies shall constitute enforceable original documents

Fee Schedule: Where lump sum fees have been agreed to between the parties, they shall be so designated in the signed document attached hereto and by reference made a part hereof. Where fees are based upon hourly charges for services and costs incurred by Farnsworth Group, they shall be based upon the hourly fee schedule annually adopted by Farnsworth Group, as more fully set forth in a Schedule of Charges attached hereto and by reference made a part hereof. Such fees in the initial year of the Agreement shall be those represented by said Schedule of Charges, and these fees will annually change at the beginning of each calendar year after the date of the Agreement.

Invoices: Client will pay Farnsworth Group the fees set forth in the Agreement (the "Fees"). Charges for services will be billed at least as frequently as monthly, and at the completion of Project. Client shall compensate Farnsworth Group for any sales or value added taxes which apply to the services rendered under the Agreement or any amendment thereto. Client shall reimburse Farnsworth Group for the amount of such taxes in addition to the compensation due for services. Payment of invoices shall not be subject to any discounts or set-offs by Client unless agreed to in writing by Farnsworth Group. Invoices are delinquent if payment has not been received within thirty (30) days from date of invoice. Amounts outstanding more than thirty (30) days will accrue interest at the rate of 1.5% per month (compounded), or if lower, the maximum rate permitted by applicable law. Should a past due amount exceed sixty (60) days, Farnsworth Group shall have the right to suspend all Services, without liability of any kind to Client, until full payment is received. All time spent and expenses incurred (including attorney's fees) in connection with collection of any delinquent amount will be paid by Client to Farnsworth Group per Farnsworth Group's then current Schedule of Charges. Client will reimburse Farnsworth Group for reasonable meals and travel expenses incurred in connection with travel requested by Client outside the metropolitan area in which the individual employee or contractor of Farnsworth Group normally works.

Confidentiality: Each party shall retain as confidential all information and data furnished to it by the other party which are designated in writing by such other party as confidential at the time of transmission and are obtained or acquired by the receiving party in connection with the Agreement, and said party shall not reveal such information to any third party. However, nothing herein is meant to preclude either disclosing and/or otherwise using information (i) when the information is actually known to the receiving party before being obtained or derived from the transmitting party; or (ii) when the information is generally available to the public without the receiving party's fault at any time before or after it is acquired from the transmitting party; or (iii) where the information is obtained or acquired in good faith at any time by the receiving party from a third party who has the same in good faith and who is not under any obligation to the transmitting party in respect thereof; or

Updated October 2018

(iv) is required by law or court order to be disclosed.

Modification to the Agreement: Client or Farnsworth Group may, from time to time, request modifications or changes in the scope of services to be performed hereunder. Such changes, including any increase or decrease in the amount of Farnsworth Group's compensation, to which Client and Farnsworth Group mutually agree shall be incorporated in the Agreement by a written amendment to the Agreement.

Compliance with Law: In the performance of services to be provided hereunder, Farnsworth Group and Client agree to comply with applicable federal, state, and local laws and ordinances and lawful order, rules, and regulations of any constituted authority.

Force Majeure: Obligations of either party under the Agreement, other than payment obligations, shall be suspended, and such party shall not be liable for damages or other remedies while such party is prevented from complying herewith, in whole or in part, due to contingencies beyond its reasonable control, including, but not limited to strikes, riots, war, fire, acts of God, injunction, compliance with any law, regulation, or order, whether valid or invalid, of the United States of America or any other governmental body or any instrumentality thereof, whether now existing or hereafter created, inability to secure materials or obtain necessary permits, provided, however, the party so prevented from complying with its obligations hereunder shall promptly notify the other party thereof.

Standard of Care: Services performed by Farnsworth Group under the Agreement will be conducted in a manner consistent with that level of care and skill ordinarily exercised by members of the profession currently practicing under similar conditions. No other representation expressed or implied, and no warranty or guarantee, is included or intended in the Agreement, or in any report, opinion, document, or otherwise.

Assignment: Client shall not transfer or assign any rights under or interest in the Agreement, without the written consent of Farnsworth Group.

Dispute Resolution: In an effort to resolve any conflicts that arise during the performance of professional services for the Project or following completion of the Project, Client and Farnsworth Group agree that all disputes shall first be negotiated between senior officers of Client and Farnsworth Group for up to thirty (30) days before being submitted to mediation. In the event negotiation and mediation are not successful, either Client or Farnsworth Group may seek a resolution in any state or federal court that has the required jurisdiction within 180 days of the conclusion of mediation.

Timeliness of Performance: Farnsworth Group will begin work under the Agreement upon receipt of a fully executed copy of the Agreement. Client and Farnsworth Group are aware that many factors outside Farnsworth Group's control may affect Farnsworth Group's ability to complete the services to be provided under the Agreement. Farnsworth Group will perform these services with reasonable diligence and expediency consistent with sound professional practices.

Suspension: Client or Farnsworth Group may suspend all or a portion of the work under the Agreement by notifying the other party in writing if unforeseen circumstances beyond control of Client or Farnsworth Group make normal progress of the work impossible. Farnsworth Group may suspend work in the event Client does not pay invoices when due, and Farnsworth Group shall have no liability whatsoever to Client, and Client agrees to make no claim for any delay or damage as a result of such suspension. The time for completion of the work shall be extended by the number of days work is suspended. If the period of suspension exceeds ninety (90) days, Farnsworth Group shall be entitled to an equitable adjustment in compensation for start-up, accounting and management expenses.

Termination: If either party defaults in performing any of the terms or provisions of the Agreement, and continues in default for a period of fifteen (15) days after written notice thereof, the party not in default shall have the right to immediately terminate the Agreement. The non-defaulting party shall be entitled to all remedies under Illinois law at the time of breach, including, without limitation, the right to recover as an element of its damages, reasonable attorney's fees and court costs.

Consequential Damages: Notwithstanding any other provision of the Agreement, and to the fullest extent permitted by law, neither Client nor Farnsworth Group, their respective officers, directors, partners, employees, contractors or subconsultants shall be liable to the other or shall make any claim for incidental, indirect, or

consequential damages arising out of or connected in any way to the Project or the Agreement. This mutual waiver of consequential damages shall include, but not be limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation and any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract and breach of strict and implied warranty. Both Client and Farnsworth Group shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in Project.

Personal Liability: It is intended by the parties to the Agreement that Farnsworth Group's services in connection with the Project shall not subject Farnsworth Group's individual employees, officers or directors to any personal legal exposure for the risks associated with this Project. Therefore, and notwithstanding anything to the contrary contained herein, Client agrees that as Client's sole and exclusive remedy, any claim, demand, or suit shall be directed and/or asserted only against "Farnsworth Group, Inc., an Illinois corporation," and not against any of Farnsworth Group's individual employees, officers or directors.

Reuse of Documents: All documents including reports, drawings, specifications, and electronic media prepared by Farnsworth Group and/or any subconsultant pursuant to the Agreement are instruments of its services for use solely with respect to this Project. Farnsworth Group and/or any subconsultant shall be deemed the authors and owners of their respective instruments of service and shall retain all common law, statutory and other reserved rights, including copyrights. They are not intended or represented to be suitable for reuse by Client or others on extensions of the Project or on any other project. Any reuse without specific written verification or adaptation by Farnsworth Group will be at Client's sole risk, and without liability to Farnsworth Group, and Client shall indemnify and hold harmless Farnsworth Group or any subconsultant from all claims, damages, losses and expenses including court costs and attorney's fees arising out of or resulting therefrom. Any such verification or adaptation will entitle Farnsworth Group to further compensation at rates to be agreed upon by Client and Farnsworth Group.

Subcontracting: Farnsworth Group shall have the right to subcontract any part of the services and duties hereunder without the consent of Client.

Third Party Beneficiaries: Nothing contained in the Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either Client or Farnsworth Group, except as expressly provided herein. Farnsworth Group's services under the Agreement are being performed solely for Client's benefit, and no other party or entity shall have any claim against Farnsworth Group because of the Agreement; or the performance or nonperformance of services hereunder; or reliance upon any report or document prepared hereunder. Neither Farnsworth Group nor Client shall have any obligation to indemnify each other from third party claims, except as expressly provided herein. Client and Farnsworth Group agree to require a similar provision in all contracts with construction contractors and subconsultants, vendors, and other entities involved in the Project to carry out the intent of this provision.

Insurance and Limitation: Farnsworth Group is covered by commercial general liability insurance, automobile liability insurance and workers compensation insurance with limits which Farnsworth Group considers reasonable. Certificates of all insurance shall be provided to Client upon request in writing. Within the limits and conditions of such insurance, Farnsworth Group agrees to indemnify and hold Client harmless from any loss, damage or liability arising directly from any negligent act by Farnsworth Group. Farnsworth Group shall not be responsible for any loss, damage or liability beyond the amounts, limits and conditions of such insurance. Farnsworth Group shall not be responsible for any loss, damage or liability arising from any act by Client, its agents, staff, other consultants, independent contractors, third parties or others working on the Project over which Farnsworth Group has no supervision or control. Notwithstanding the foregoing agreement to indemnify and hold harmless, the parties agree that Farnsworth Group has no duty to defend Client from and against any claims, causes of action or proceedings of any kind.

Professional Liability Insurance and Limitation: Farnsworth Group is covered by professional liability insurance for its professional acts, errors and omissions, with limits which Farnsworth Group considers reasonable. Certificates of insurance shall be provided to Client upon request in writing. Within the limits and conditions of such insurance, Farnsworth Group agrees to indemnify and hold Client harmless from loss, damage or liability arising from errors or omissions by Farnsworth Group that exceed the industry standard of care for the services provided. Farnsworth

Group shall not be responsible for any loss, damage or liability beyond the amounts, limits and conditions of such insurance. Farnsworth Group shall not be responsible for any loss, damage or liability arising from any act, error or omission by Client, its agents, staff, other consultants, independent contractors, third parties or others working on the Project over which Farnsworth Group has no supervision or control. Notwithstanding the foregoing agreement to indemnify and hold harmless, the parties agree that Farnsworth Group has no duty to defend Client from and against any claims, causes of action or proceedings of any kind.

Additional Limitation: In recognition of the relative risks and benefits of the Project to both Client and Farnsworth Group, the risks have been allocated such that Client agrees that for the compensation herein provided, Farnsworth Group cannot expose itself to damages disproportionate to the nature and scope of Farnsworth Group's services or the compensation payable to it hereunder. Therefore, to the maximum extent permitted by law, Client agrees that the liability of Farnsworth Group to Client for any and all causes of action, including, without limitation, contribution, asserted by Client and arising out of or related to the negligent acts, errors or omissions of Farnsworth Group in performing professional services shall be limited to fifty thousand dollars (\$50,000) or the total fees paid to Farnsworth Group by Client under the Agreement, whichever is greater ("Limitation"). Client hereby waives and releases (i) all present and future claims against Farnsworth Group, other than those described in the previous sentence, and (ii) any liability of Farnsworth Group in excess of the Limitation. In consideration of the promises contained herein and for other separate, valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Client acknowledges and agrees that (i) but for the Limitation, Farnsworth Group would not have performed the services, (ii) Client has had the opportunity to negotiate the terms of the Limitation as part of an "arms-length" transaction, (iii) the Limitation amount may be less than the amount of professional liability insurance required of Farnsworth Group under the Agreement, (iv) the Limitation is merely a limitation of, and not an exculpation from, Farnsworth Group's liability and does not in any way obligate Client to defend, indemnify or hold harmless Farnsworth Group, (v) the Limitation is an agreed remedy, and (vi) the Limitation amount is neither nominal nor a disincentive to Farnsworth Group performing the services in accordance with the Standard of Care.

Opinions of Cost: Farnsworth Group's opinions of probable Project cost or construction cost for the Project will be based solely upon its own experience with construction. Since Farnsworth Group has no control over the cost of labor, materials or equipment, or over a contractor's method of determining prices, or over competitive bidding or market conditions, Farnsworth Group cannot and does not guarantee that proposals, bids, or the construction cost will not vary from its opinions of probable cost. If Client wishes greater assurance as to the construction cost, Client should employ an independent cost estimator.

Subpoenas: Client is responsible, after notification, for payment of time charges and expenses resulting from the required response by Farnsworth Group and/or any subconsultant to subpoenas issued by any party other than Farnsworth Group and/or any subconsultant in conjunction with the services performed under the Agreement. Charges are based on fee schedules in effect at the time the subpoena is served.

Right of Entry: Client shall provide for Farnsworth Group's and/or any subconsultant's right to enter property owned by Client and/or others in order for Farnsworth Group and/or any subconsultant to fulfill the scope of services for this Project. Client understands that use of exploration equipment may unavoidably cause some damage, the correction of which is not part of the Agreement unless explicitly so provided.

Recognition of Risk: Client acknowledges and accepts the risk that: (1) data on site conditions such as geological, geotechnical, ground water and other substances and materials, can vary from those encountered at the times and locations where such data were obtained, and that this limitation on the available data can cause uncertainty with respect to the interpretation of conditions at Client's site; and (2) although necessary to perform the Agreement, commonly used exploration methods (e.g., drilling, borings or trench excavating) involve an inherent risk of contamination of previously uncontaminated soils and waters. Farnsworth Group's and/or any subconsultant's application of its present judgment will be subject to factors outlined in (1) and (2) above. Client waives any claim against Farnsworth Group and/or any subconsultant, and agrees to indemnify and hold Farnsworth Group and/or any subconsultant harmless from any claim or liability for injury or loss which may arise as a result of alleged contamination

caused by any site exploration. Client further agrees to compensate Farnsworth Group and/or any subconsultant for any time spent or expenses incurred by Farnsworth Group and/or any subconsultant in defense of any such claim, in accordance with Farnsworth Group's and/or any subconsultant's prevailing fee schedule and expense reimbursement policy.

Authority and Responsibility: Client agrees that Farnsworth Group and any subconsultant shall not guarantee the work of any construction contractor or construction subconsultant, shall have no authority to stop work, shall have no supervision or control as to the work or persons doing the work, shall not have charge of the work, shall not be responsible for safety in, on, or about the job site, or have any control of the safety or adequacy of any equipment, building component, scaffolding, supports, forms, or other work aids.

Electronic Files Transfer.

(a) Farnsworth Group may prepare electronic files which contain machine-readable information or certain information for a project ("Project Files"). Client may request Project Files to facilitate Client's understanding of the project. The Parties recognize that the Project Files are subject to alteration, either intentionally or unintentionally, due to, among other causes, transmission, conversion, media degradation, software error or human error. The Parties further understand that the transfer of Project Files from the system and format used by Farnsworth Group to an alternate system or format cannot be accomplished without the introduction of anomalies and/or errors.

(b) Upon request, Farnsworth Group will supply Project Files to Client upon the express terms and conditions set forth herein:

(i) The Project Files may not be used for any purpose not related specifically to the Client's project. Use of these files for development of other projects; additions to the project, or duplication of the project at any location is expressly prohibited.

(ii) The Project Files are provided for information purposes only and are not intended as an end product. The Project Files may be a work in process, and Farnsworth Group is under no obligation to provide Client with any updated version(s) of the Project Files.

(iii) Client acknowledges and understands that the Project Files may not reflect all data contained in the contract documents, addenda, or other pertinent contract-related documents. Client acknowledges and understands that the Project Files may contain data which is not included in the contract documents.

(c) BIM Digital Files. With regard to the transfer of Building Information Model (BIM) digital files, both Parties agree as follows:

(i) Farnsworth Group will provide only those BIM files created for Client's project. There is no representation the BIM files are comprehensive or comprise a complete model of the building.

(ii) The level of development of the model will be defined consistent with AIA Document E202-2008, as agreed by the parties. After reviewing and verifying the accuracy of the information contained within Farnsworth Group's BIM files, Client is authorized to develop its own model to a higher level of development for its own uses, but, in doing so, expressly agrees to assume all risks associated therewith.

Statutes of Repose and Limitation: All legal causes of action between the parties to the Agreement shall accrue and any applicable statutes of repose or limitation shall begin to run not later than the date of Substantial Completion. If the act or failure to act complained of occurs after the date of Substantial Completion, then the date of final completion shall be used, but in no event shall any statute of repose or limitation begin to run any later than the date Farnsworth Group's services are completed or terminated.

Severability: If any term or provision of the Agreement is held to be invalid or unenforceable under any applicable statute or rule of law, such holding shall be applied only to the provision so held, and the remainder of the Agreement shall remain in full force and effect.

Waiver: No waiver by either party of any breach, default, or violation of any term, warranty, representation, agreement, covenant, condition, or provision hereof shall constitute a waiver of any subsequent breach, default, or violation of the same or any other term, warranty, representation, agreement, covenant, condition, or

provision hereof. All waivers must be in writing.

Survival: Notwithstanding completion or termination of the Agreement for any reason, all rights, duties, obligations of the parties to the Agreement shall survive such completion or termination and remain in full force and effect until fulfilled.

Governing Law: The Agreement shall be governed by and interpreted pursuant to the laws of the State of Illinois.

Utilities: Client shall be responsible for designating the location of all utility lines and subterranean structures within the property line of the Project. Client agrees to waive any claim against Farnsworth Group and/or any subconsultant, and to indemnify and hold harmless from any claim or liability for injury or loss arising from Farnsworth Group and/or any subconsultant or other persons encountering utilities or other man-made objects that were not called to Farnsworth Group's attention or which were not properly located on documents furnished to Farnsworth Group. Client further agrees to compensate Farnsworth Group and/or any subconsultant for any time spent or expenses incurred by Farnsworth Group and/or any subconsultant in defense of any such claim, in accordance with Farnsworth Group's and/or any subconsultant's prevailing fee schedule and expense reimbursement policy.

Samples: All samples of any type (soil, rock, water, manufactured materials, biological, etc.) will be discarded sixty (60) days after submittal of Project deliverables. Upon Client's authorization, samples will be either delivered in accordance with Client's instructions or stored for an agreed charge.

Discovery of Unanticipated Hazardous Substances or Pollutants: Hazardous substances are those so defined by prevailing Federal, State, or Local laws. Pollutants mean any solid, liquid, gaseous, or thermal irritant or contaminant including smoke, vapor, soot, fumes, acids, alkalies, chemicals and waste. Hazardous substances or pollutants may exist at a site where they would not reasonably be expected to be present. Client and Farnsworth Group and/or any subconsultant agree that the discovery of unanticipated hazardous substances or pollutants constitutes a "changed condition" mandating a renegotiation of the scope of services or termination of services. Client and Farnsworth Group and/or any subconsultant also agree that the discovery of unanticipated hazardous substances or pollutants will make it necessary for Farnsworth Group and/or any subconsultant to take immediate measures to protect human health and safety, and/or the environment. Farnsworth Group and/or any subconsultant agree to notify Client as soon as possible if unanticipated known or suspected hazardous substances or pollutants are encountered. Client encourages Farnsworth Group and/or any subconsultant to take any and all measures that in Farnsworth Group's and/or any subconsultant's professional opinion are justified to preserve and protect the health and safety of Farnsworth Group's and/or any subconsultant's personnel and the public, and/or the environment, and Client agrees to compensate Farnsworth Group and/or any subconsultant for the additional cost of such measures. In addition, Client waives any claim against Farnsworth Group and/or any subconsultant, and agrees to indemnify and hold Farnsworth Group and/or any subconsultant harmless from any claim or liability for injury or loss arising from the presence of unanticipated known or suspected hazardous substances or pollutants. Client also agrees to compensate Farnsworth Group and/or any subconsultant for any time spent and expenses incurred by Farnsworth Group and/or any subconsultant in defense of any such claim, with such compensation to be based upon Farnsworth Group's and/or any subconsultant's prevailing fee schedule and expense reimbursement policy. Further, Client recognizes that Farnsworth Group and/or any subconsultant has neither responsibility nor liability for the removal, handling, transportation, or disposal of asbestos containing materials, nor will Farnsworth Group and/or any subconsultant act as one who owns or operates an asbestos demolition or renovation activity, as defined in regulations under the Clean Air Act.

Job Site: Client agrees that services performed by Farnsworth Group and/or any subconsultant during construction will be limited to providing observation of the progress of the work and to address questions by Client's representative concerning conformance with the Contract Documents. This activity is not to be interpreted as an inspection service, a construction supervision service, or guaranteeing the construction contractor's or construction subconsultant's performance. Farnsworth Group and/or any subconsultant will not be responsible for construction means, methods, techniques, sequences, or procedures, or for safety precautions and programs. Farnsworth Group and/or any subconsultant will not be responsible for construction contractor's or construction subconsultant's

obligation to carry out the work according to the Contract Documents. Farnsworth Group and/or any subconsultant will not be considered an agent of Client and will not have authority to direct construction contractor's or construction subconsultant's work or to stop work.

Shop Drawing Review: Client agrees that Farnsworth Group and/or any subconsultant shall review shop drawings and/or submittals solely for their general conformance with Farnsworth Group's and/or any subconsultant's design concept and general conformance with information given in the Contract Documents. Farnsworth Group and/or any subconsultant shall not be responsible for any aspects of a shop drawing and/or submittal that affect or are affected by the means, methods, techniques, sequences, and procedures of construction, safety precautions and programs incidental thereto, all of which are the construction contractor's or construction subconsultant's responsibility. The construction contractor or construction subconsultant will be responsible for dimensions, lengths, elevations and quantities, which are to be confirmed and correlated at the jobsite, and for coordination of the work with that of all other trades. Client warrants that the construction contractor and construction subconsultant shall be made aware of the responsibility to review shop drawings and/or submittals and approve them in these respects before submitting them to Farnsworth Group and/or any subconsultant.

LEED Certification and Energy Models: Client agrees that Farnsworth Group and/or any subconsultant do not guarantee the LEED certification of any facility for which Farnsworth Group and/or any subconsultant provides commissioning, LEED consulting or energy modeling services. The techniques and specific requirements for energy models used to meet LEED criteria have limitations that result in energy usage predictions that may differ from actual energy usage. Farnsworth Group and/or any subconsultant will endeavor to model energy usage very closely to actual usage, but Client agrees that Farnsworth Group and/or any subconsultant will not be responsible or liable in any way for inaccurate budgets for energy use developed from the predictions of LEED-compliant energy models. LEED certification and the number of LEED points awarded for energy efficiency are solely the responsibility of the U.S. Green Building Council and Green Building Certification Institute.

Environmental Site Assessments: No Environmental Site Assessment can wholly eliminate uncertainty regarding the potential for Recognized Environmental Conditions in connection with a Subject Property. Performance of an Environmental Site Assessment is intended to reduce, but not eliminate, uncertainty regarding potential for Recognized Environmental Conditions in connection with a Subject Property. In order to conduct the Environmental Site Assessment, information will be obtained and reviewed from outside sources, potentially including, but not limited to, interview questionnaires, database searches, and historical records. Farnsworth Group is not responsible for the quality, accuracy, and content of information from these sources. Any non-scope items provided in the Phase I Environmental Site Assessment Report are provided at the discretion of the environmental professional for the benefit of Client. Inclusion of any non-scope finding(s) does not imply a review of any other non-scope items with the Environmental Site Assessment investigation or report. The Environmental Site Assessment report is prepared for the sole and exclusive use of Client. Farnsworth Group does not intend, without its written consent, for the Phase I Environmental Site Assessment Report to be disseminated to anyone beside Client, or to be used or relied upon by anyone beside Client. Use of the report by any other person or entity is unauthorized and such use is at their sole risk.

118-995

Schedule of Charges - January 1, 2019

Engineering/Surveying Professional Staff

Per Hour

Administrative Support.....	\$ 70.00
Engineering Intern I/Cx Specialist I	\$ 112.00
Engineering Intern II/Cx Specialist II	\$ 123.00
Engineer/Land Surveyor/Senior Cx Specialist	\$ 135.00
Senior Engineer/Senior Land Surveyor/Cx Project Manager	\$ 141.00
Project Engineer/Project Land Surveyor/Senior Cx Project Manager	\$ 155.00
Senior Project Engineer/Senior Project Land Surveyor/Cx Manager	\$ 172.00
Engineering Manager/Land Surveying Manager/Senior Cx Manager	\$ 194.00
Senior Engineering Manager/Senior Land Surveying Manager/Senior Cx Director	\$ 204.00
Principal/Vice President.....	\$ 212.00

Technical Staff

Technician I	\$ 73.00
Technician II	\$ 98.00
Senior Technician	\$ 09.00
Chief Technician.....	\$ 126.00
Designer/Computer Specialist/Lead Technician	\$ 136.00
Senior Designer.....	\$ 141.00
Project Designer/Project Technician	\$ 150.00
Senior Project Designer/Systems Integration Manager	\$ 169.00
Design Manager/Government Affairs Manager	\$ 181.00
Technical Manager.....	\$ 192.00
Senior Technical Manager	\$ 205.00

Architecture/Landscape Architecture/Interior Design Professional Staff

Designer I	\$ 101.00
Senior Interior Designer/Designer II	\$ 112.00
Architect/Designer III/Project Coordinator	\$ 128.00
Senior Architect/Senior Project Coordinator	\$ 135.00
Project Architect/Project Manager	\$ 148.00
Senior Project Architect/Senior Project Manager	\$ 162.00
Architectural Manager	\$ 173.00
Senior Architectural Manager.....	\$ 182.00
Principal – Architecture	\$ 206.00

Units

Overtime, If Required by Client – Non-Exempt Employees Only.....	1.25 x billing rate
Expert Testimony	2 x billing rate
Per diem.....	\$ 55.00/day
ATV & Trailer	\$ 11.00/hr
Field Vehicle.....	\$ 14.00/hr
Automobile mileage.....	\$ 0.61/mile
Software/CAD/Revit Station	\$ 15.00/hr
Hand Held GPS	\$ 11.00/hr
GPS Unit (each)	\$ 22.00/hr
Utility Locator/Robotic Total Station	\$ 26.00/hr
Stationary Scanner	\$ 300.00/day
Subconsultants & Other Reimbursable Expenses Related to Project*	Cost+ 10%

*Includes the actual cost of prints/copies, supplies, travel charges, testing services, conferencing services, and other costs directly incidental to the performance of the above services.

CHARGES EFFECTIVE UNTIL JANUARY 1, 2020 UNLESS NOTIFIED

Memo

To: Urbana Park District Board of Commissioners

From: Andy Rousseau, Project Manager
Corky Emberson, Superintendent of Recreation

Copy: Tim Bartlett, Executive Director
Derek Liebert, Superintendent of Planning and Operations

Date: October 8, 2019

Re: 2019 New Vehicle Purchase

I. Statement of Situation

Staff have worked to create an agreement with the Carle Foundation to support the Outreach and Wellness initiatives of the Urbana Park District and meet the needs of our community through programs and special activities. The agreement was accepted at the July 2019 Board Meeting, providing a total of \$500,000, in five yearly installments.

At the request of the donor, the funds will be given to the Urbana Park District for the direct support of Outreach & Wellness programming initiatives being implemented. Prior to finalizing the agreement, staff outlined a proposed budget to utilize the donated funds.

One of the budgeted and approved items included a Recreation Cargo Van. This vehicle will play a crucial role in the Urbana Park District's ability to reach portions of our underrepresented populations in a significant way to improve their access to recreation and leisure services.

Beginning in 2020, the vehicle would provide free on-site recreation and educational experiences for patrons in areas where finances and transportation are barriers to participating in traditional recreation programming. The Carle Mobile Health Clinic is invited to accompany the Mobile Rec. Van at appearances throughout Urbana.

II. Statement of work

The bid package was let on September 13, 2019 and the bid opening was held at 9am on October 1, 2019.

Requested bid alternate options are as follows:

1. All wheel drive
2. 110 V outlet (rear cargo)
3. Limited slip axle
4. Backup alarm with reverse sensing system
5. Cruise control
6. Dual batteries

Bids were mailed to ten dealers and body and equipment installation companies. Two dealerships bid on the vehicle and met the required specifications.

III. Budget

The 2019 capital budget includes \$42,000 from donations for the purchase of a mobile park van. The donor agreement with Carle hospital provided funds for the purchase of the vehicle and installation of a vehicle wrap with donor and district logos. Any additional remaining funds will be used to purchase and stock the vehicle with recreation supplies and install storage shelving within the cargo area.

Total Funds:

CIB 2019 Carle Mobile Park Van fr. Donations \$42,000.00

Expenses:

Recreation Cargo Van \$37,475.00

Remaining Budget \$ 4,525.00

IV. Detail of Bids

NEW 2020 Cargo Van

BIDDER/ VEHICLE	BASE BID	OPTIONS (#1-6)	TOTAL
Bob Ridings, Taylorville	\$32,285.00	\$5,190.00	\$37,475.00
Ford City, Champaign	\$31,779.25	\$5,896.00	\$37,675.25

V. Recommendation

Staff recommend the Board of Commissioners award the bid of \$37,475.00 for a 2020 Cargo Van with options #1-6 to Bob Ridings of Taylorville, IL.