CARBONDALE PARK DISTRICT
ADMINISTRATION & FINANCE COMMITTEE MEETING
MONDAY, SEPTEMBER 21, 2020
5:00 P.M.
MEETING VIA ZOOM
Https://zoom.us/j/9031181650
PASSWORD-1650
TELEPHONE ACCESS-312-626-6799
Meeting ID-903 118 1650

AGENDA:

A. CALL TO ORDER

B. REVIEW/APPROVAL AUGUST 17 MINUTES

C. OLD BUSINESS
1. Discussion/Approval Rollover Bonds
2. Discussion/2020 Budget Projections

C. NEW BUSINESS
1. July/August Financials
2. Discussion/Approval Tax Levy
3. Discussion/Update on Childcare Centers

C. Next Meeting Scheduled - -

Meeting Monday, October 5, 2020 5:00 P.M.
Re: Discussion/Approval 2021 Budget

D. ADJOURNMENT

ADMINISTRATION AND FINANCE ADVISORY COMMITTEE
AUGUGST 17, 2020

The Carbondale Park District's Administration and Finance Advisory Committee held a regular meeting on Monday, August 17, 2020 at 5:00 p.m. at Hickory Lodge, 1115 W. Sycamore Street, Carbondale, IL. The attendees participated via Zoom format.

PRESENT: Chuck Vaught, Steve Schauwecker, Mike Neill, Curtis Vaughn, Cordy Love and Kathy Renfro.
Absent: Board liaison Commissioner Carmen Suarez.
Also present was Carbondale Park Board Commissioners Carl Flowers and Jane Adams, staff members Trey Anderson and Katie Burns.

MEETING CALLED TO ORDER: The meeting was called to order at 5:01 p.m.

APPROVAL OF MINUTES: The minutes of June 15, 2020 meeting and the July 16, 2020 meeting where approved.

OLD BUSINESS:

1. Kathy discussed with the committee the 2020 census and its importance to the community. The committee discussed the financial implications and benefits to the citizens of Carbondale. The census is taken every ten years and its is used as a basis for a variety of revenues that are distributed to units of local government. The City of Carbondale is dangerously close to falling below the 25,000 population and possibly losing its home rule status. To date, the turnout or response to the census has been low and Kathy asked the members of the committee to use the social network to publicize the importance of the census and encourage those residents that have not completed the census to please do so.

NEW BUSINESS:

1. The committee reviewed the June 2020 financial reports. The financial reports reflect the original budget numbers that were adopted by the board. Most divisions are better off financially than was budgeted for the first six months of the fiscal year. Kathy announced that on August 17, 2020 the district has received $10,000 in replacement tax revenue from the county. The district has also drawn down on $450,000 of Tax Anticipation Warrants so far this year. The budgeted amount is $500,000 for the year. Kathy also announce that the district received a reimbursement for the theft of their checks at the post office.
2. Kathy updated the committee on the annual issuance of the rollover bond issue. The sale of the rollover bonds would take place in October 2020. The committee recommended the district accept bids for the 2020 rollover bonds issue.
3. Kathy updated the committee on the district's childcare center operations. The Alice Wright Child Care Center will open on September 16, 2020. So far there are 3 confirmed students that are going to enroll in the program. The board set the minimum number of 15 students for the program to be viable. The Kids Korner program will be participating in the E-Learning program in coordination with the grade schools. There are 17 students enrolled in the program to date. There have only been two inquires for the proposed program to be held at Hickory Ridge Golf Course for the middle school students. Kathy announced that district has received approval from the State of Illinois for a $30,000 restoration grant for Kids Korner and they plan on applying for the same grant for the Alice Wright Child Care Center. The committee inquired about the status of the lease for the Lenus Turley Park building. Kathy stated that the board and the city council will have a joint meeting to discuss the proposed lease.
4. The committee reviewed a schedule that reflected the Real Estate Property Tax Revenue trends for the twenty one year period 1999 through 2019. The schedules indicates that as the equalized assessed valuations have increased 29% since 1999, the district's real estate property tax revenue has only increased 33% over the same period. Other taxing districts of note, such as Carbondale School Districts #95 and #165, have increased their real estate property tax revenues 151% and 131% respectively. The Carbondale Library increased their tax levy 106% over the same period. The City of Carbondale reduced their tax levy by approximately 3%, however they rely predominately on sales and service taxes to fund their general fund operations rather than real estate property taxes. That is the advantage of a municipality having home rule status. They use the real estate property tax levy to fund part of their police and fire pension liabilities. The Carbondale Park District's real estate tax levy has remained

relativity flat over the twenty one year period, while at the same time, they have added programs and facilities to their offerings.

5. Kathy announced that a board/staff retreat has been scheduled for September 22, 2020 and will be held at the old Tokyo restaurant location on N. Illinois and Oak Streets. The district's advisory committee chairmen were also invited to attend.

NEXT MEETING: September 21, 2020 at 5:00 p.m. via zoom.

MEETING ADJOURNED: 6:23 p.m.

Speer Financial, Inc.
INDEPENDENT MUNICIPAL ADVISORS

Carbondale Park District, Jackson County, Illinois

General Obligation Limited Tax Park Bonds, Series 2020
(the "Rollover Bonds")

PLANNING PACKET – AUGUST 7, 2020

Speer Financial, Inc.

- Independent municipal advisor to the District since 1991
- Financial planning, refunding analysis and debt modeling services
- Continuing disclosure services
- Serving over 80 Park and Forest Preserve District Clients*
- #1 Municipal Advisor in Illinois, for 2019, based on volume of sales**

230 West Monroe Street, Suite 2630
Chicago, IL 60606
(312) 346-3700
www.speerfinancial.com

*Based on Speer Financial, Inc. Records
** Source: Thomson Reuters

Ms. Kathy Renfro
Executive Director
Carbondale Park District
1115 W. Sycamore St.
Carbondale, IL 62901

Dear Kathy:

General obligation limited tax park bonds, or the Rollover Bonds, are payable from a direct property tax that is limited by the District's debt service extension base. The District has annually issued rollover bonds to fully utilize this levying capacity and has used the proceeds from these bonds to pay debt service due on the District's outstanding alternate revenue source bonds and to generate additional capital for the District.

This planning packet is structured to provide you with the preliminary details of the proposed issuance and is designed to aid the decision making process. Current and future market conditions and interest rates are subject to change and any information based on such market conditions and interest rates is not guaranteed.

Speer Financial, Inc. is not affiliated with any broker-dealer nor do we service in any capacity other than municipal advisor. This enables Speer to offer unbiased advice solely in the District's best interests and avoid any conflicts of interest. Should you have any questions regarding any information presented in this planning packet please don't hesitate to reach out to me. I look forward to assisting you through this process.

Sincerely,

Aaron Gold
Assistant Vice President
Speer Financial, Inc.
(847) 533-2154
agold@speerfinancial.com

Distribution list

CONTACT	ROLE/TITLE	ORGANIZATION	EMAIL	PHONE
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Aaron Gold	Municipal Advisor	Speer Financial, Inc.	agold@speerfinancial.com	(847) 533-2154

Financing Timetable

ACTION	PARTY RESPONSIBLE	DATE
BINA Publication Deadline	District	NA
BINA Public Hearing	District	NA
Competitive Sale	All Parties	10/8/2020
Adopt Bond Ordinance	District	10/12/2020
Closing	All Parties	10/26/2020

News Paper Publication *Board action*

Bond Issue Notification Act (BINA)

A BINA Hearing will not be required to proceed with the issuance of the Rollover Bonds

Definition

- The BINA requires a Board to hold a public hearing concerning the District's intent to sell General Obligation Bonds prior to adopting a bond ordinance.

Exemptions

- Proceeds that are used to refund other obligations.
- The District is issuing general obligation bonds that have been approved via a referendum.

Expiration

- The authority to issue is security specific and remains in effect for three years after the date of the BINA hearing.

Requirements

- A notice of the public hearing must be published not less than seven and not more than thirty days before the public hearing.
- The notice of the public hearing must be posted at the principal office of the Park Board at least two days before the public hearing.
- The Park Board is required to wait seven days following the BINA Hearing before adopting the bond ordinance.

Date	BINA Amount	Issue Name	Amount Utilized	Remaining Capacity	Expires
9/12/2016	2,100,000			2,262,255	2019
10/24/2016		Series 2016	(658,245)	1,604,010	2019
7/10/2017		Series 2017A	(500,000)	1,104,010	2019
10/23/2017		Series 2017B	(585,710)	518,300	2019
9/10/2018	1,700,000			2,218,300	2021
11/5/2018		Series 2018A	(520,375)	1,697,925	2021
11/5/2018		Series 2018B	(73,615)	1,624,310	2021
9/30/2019		Series 2019B	(611,800)	1,012,510	2021
10/26/2020		Series 2020 [1]	(621,305)	391,205	2021

[1] Preliminary Subject to Change

The Rollover Bonds Sizing Constraints

Total Debt Capacity

			Non-Referendum Debt Capacity 0.575% of EAV	Total Debt Capacity 2.875% of EAV
District EAV of Taxable Property, 2018		322,497,680		
Total		322,497,680		
Statutory Non-Referendum Authority (0.575% of EAV)			1,854,362	
Statutory Debt Limitation (2.875% of EAV)				9,271,808
Outstanding Debt:	Final Maturity Date:			
GO Limited Tax Park Bonds, Series 2017A	12/15/2024	373,000	373,000	373,000
GO Refunding Park Bonds (Alternate Revenue Source), Series 2019A	12/15/2035	3,045,000	-	-
GO Limited Tax Park Bonds, Series 2019B	11/15/2020	611,800	611,800	611,800
GO Limited Tax Park Bonds, Series 2020 [1]	11/15/2021	621,305	621,305	621,305
Total		4,651,105	1,606,105	1,606,105
Legal Debt Margin [2]			248,257	7,665,703

[1] Preliminary subject to change
[2] Preliminary Debt Margin as of 10/26/2020

Debt Service Extension Base (DSEB)

Year	DSEB	CPI Increase	Cumulative Increase
Base	591,949.25		
2009	592,541.19	0.10%	591.94
2010	608,539.80	2.70%	16,590.55
2011	617,667.89	1.50%	25,718.64
2012	636,197.92	3.00%	44,248.67
2013	647,013.28	1.70%	55,064.03
2014	656,718.47	1.50%	64,769.22
2015	661,972.21	0.80%	70,022.96
2016	666,606.01	0.70%	74,656.76
2017	680,604.73	2.10%	88,655.48
2018	694,897.42	2.10%	102,948.17
2019	708,100.47	1.90%	116,151.22
2020	724,386.78	2.30%	132,437.53

The Rollover Bonds: Preliminary Model

Carbondale Park District, Jackson County, Illinois

General Obligation Limited Tax Park Bonds, Series 2020

Dated: 10/26/2020

Preliminary

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Levy	DSEB Total
10/26/2020	-	-	-	-		-
11/15/2021	621,305.00	3.000%	19,622.88	640,927.88	2020	640,927.88
Total	**$621,305.00**	-	**$19,622.88**	**$640,927.88**		-

Yield Statistics

Bond Year Dollars	$654.10
Average Life	1.053 Years
Average Coupon	2.9999996%
Net Interest Cost (NIC)	2.9999996%
True Interest Cost (TIC)	2.9755162%
Bond Yield for Arbitrage Purposes	2.9755162%
All Inclusive Cost (AIC)	4.2603254%

IRS Form 8038

Net Interest Cost	2.9999996%
Weighted Average Maturity	1.053 Years

			General Obligation Limited Tax Park Bonds Debt Service				
Levy Year	Bond Year	DSEB[1]	Series 2017A	Series 2019B	Series 2020 [2]	Total	Current DSEB Margin
2019	2020	708,100.47	83,838.50	624,257.78		708,096.28	4.19
2020	2021	724,386.78	83,458.50		640,927.88	724,386.38	0.40
2021	2022	735,252.58	82,902.50			82,902.50	652,350.08
2022	2023	746,281.37	83,164.50			83,164.50	663,116.87
2023	2024	757,475.59	83,200.00			83,200.00	674,275.59
Total			416,564.00	624,257.78	640,927.88	1,681,749.66	

[1] The DSEB in 2021 and beyond is estimated to grow at a rate of 1.5%

[2] Preliminary, subject to change.

Carbondale Park District, Jackson County, Illinois
General Obligation Limited Tax Park Bonds, Series 2020
Preliminary Costs of Issuance/Allocation of Proceeds

Security:	**GO LTD**	
Tax Status:	**Tax-Exempt**	
Issue:	**Series 2020**	Total
Issue Size:	$621,305.00	$621,305.00

Fee	Service Provider	Series 2020	Total
Financial Advisor	Speer Financial Inc.	$3,750.00	$3,750.00
Bond Counsel	Taft Stettinius & Hollister, LLP	3,750.00	3,750.00
Term Sheet Preparation	Speer Financial Inc.	350.00	350.00
SpeerBids.com	Speer Financial Inc.	350.00	350.00
	Total Costs of Issuance:	$8,200.00	$8,200.00

Prior Obligations	Payment Date	Series 2020	Total
Series 2019A	12/15/2020	$234,470.00	$234,470.00
	Prior Obligations Paid with Bond Proceeds:	$234,470.00	$234,470.00

Capital Proceeds		Series 2020	Total
	Total Capital Proceeds	$378,635.00	$378,635.00
	Rounding:	$0.00	$0.00

Method of Sale	Series 2020
	Competitive Term Sheet Sale

Other Outstanding Obligations: General Obligation Limited Tax Park Bonds

Carbondale Park District, Jackson County, Illinois

General Obligation Limited Tax Park Bonds, Series 2019B

Final

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	DSEB Total
09/30/2019	-	-	-	-	-
11/15/2020	611,800.00	1.810%	12,457.78	624,257.78	624,257.78
Total	**$611,800.00**	-	**$12,457.78**	**$624,257.78**	-

Yield Statistics

Bond Year Dollars	$688.28
Average Life	1.125 Years
Average Coupon	1.8100004%
Net Interest Cost (NIC)	1.8100004%
True Interest Cost (TIC)	1.7998693%
Bond Yield for Arbitrage Purposes	1.7998693%
All Inclusive Cost (AIC)	2.9390430%

IRS Form 8038

Net Interest Cost	1.8100004%
Weighted Average Maturity	1.125 Years

Carbondale Park District, Jackson County, Illinois

General Obligation Limited Tax Park Bonds, Series 2017A

Final

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Levy	DSEB Total
07/10/2017	-	-	-	-		-
06/15/2018	-	-	16,634.61	16,634.61		-
12/15/2018	60,000.00	3.100%	8,938.00	68,938.00	2017	85,572.61
06/15/2019	-	-	8,008.00	8,008.00		-
12/15/2019	67,000.00	3.250%	8,008.00	75,008.00	2018	83,016.00
06/15/2020	-	-	6,919.25	6,919.25		-
12/15/2020	70,000.00	3.400%	6,919.25	76,919.25	2019	83,838.50
06/15/2021	-	-	5,729.25	5,729.25		-
12/15/2021	72,000.00	3.550%	5,729.25	77,729.25	2020	83,458.50
06/15/2022	-	-	4,451.25	4,451.25		-
12/15/2022	74,000.00	3.700%	4,451.25	78,451.25	2021	82,902.50
06/15/2023	-	-	3,082.25	3,082.25		-
12/15/2023	77,000.00	3.850%	3,082.25	80,082.25	2022	83,164.50
06/15/2024	-	-	1,600.00	1,600.00		-
12/15/2024	80,000.00	4.000%	1,600.00	81,600.00	2023	83,200.00
Total	**$500,000.00**	-	**$85,152.61**	**$585,152.61**		-

Yield Statistics

Bond Year Dollars	$2,299.28
Average Life	4.599 Years
Average Coupon	3.7034503%
Net Interest Cost (NIC)	3.7034503%
True Interest Cost (TIC)	3.6891167%
Bond Yield for Arbitrage Purposes	3.6891167%
All Inclusive Cost (AIC)	4.0051353%

IRS Form 8038

Net Interest Cost	3.7034503%
Weighted Average Maturity	4.599 Years

Other Outstanding Obligations: Alternate Revenue Source Bonds

Preliminary Financing Model

	Sources	Prior Obligations		
Bond Year	Rollover Bond Proceeds [1, 2]	$3,035,000 Alternate Revenue Source Bonds, Series 2019A (Due 12/15)	Total	Projected Capital Proceeds [1]
2020	613,105	234,470	234,470	378,635
2021	617,221	245,554	245,554	371,667
2022	627,412	240,850	240,850	386,562
2023	637,967	241,146	241,146	396,821
2024	727,436	241,295	241,295	486,141
2025	738,348	241,297	241,297	497,051
2026	749,423	241,152	241,152	508,271
2027	760,664	240,860	240,860	519,804
2028	772,074	245,421	245,421	526,653
2029	783,655	244,688	244,688	538,967
2030	795,410	243,808	243,808	551,602
2031	807,341	242,781	242,781	564,560
2032	819,452	241,607	241,607	577,845
2033	831,743	245,286	245,286	586,457
2034	844,220	243,671	243,671	600,549
2035	856,883	241,909	241,909	614,974
2036	869,736		-	869,736
		3,875,795	3,875,795	

Callable 12/15/2027

[1] Preliminary, subject to change

[2] Series 2021 through Series 2024 are projected using a 4% net interest cost, and assumes costs of issuance equal to 1.40% of par; Series 2025 through Series 2036 are projected to grow at a rate of 1.5% per year

Carbondale Park District, Jackson County, Illinois

$3,045,000 GO Refunding Park Bonds (Alternate Revenue Source), Series 2019A

Dated: November 5, 2019

FINAL

Call Date: December 15, 2027

Credit Rating: NA - Private Placement

Purpose: Currently refund/restructure all of the District's outstanding GO Park Bonds (ARS), Series 2010B

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
12/15/2019	-	-	-	-
12/15/2020	**135,000.00**	**2.940%**	**99,470.00**	**234,470.00**
12/15/2021	160,000.00	2.940%	85,554.00	245,554.00
12/15/2022	160,000.00	2.940%	80,850.00	240,850.00
12/15/2023	165,000.00	2.940%	76,146.00	241,146.00
12/15/2024	170,000.00	2.940%	71,295.00	241,295.00
12/15/2025	175,000.00	2.940%	66,297.00	241,297.00
12/15/2026	180,000.00	2.940%	61,152.00	241,152.00
12/15/2027	185,000.00	2.940%	55,860.00	240,860.00
12/15/2028	195,000.00	2.940%	50,421.00	245,421.00
12/15/2029	200,000.00	2.940%	44,688.00	244,688.00
12/15/2030	205,000.00	2.940%	38,808.00	243,808.00
12/15/2031	210,000.00	2.940%	32,781.00	242,781.00
12/15/2032	215,000.00	2.940%	26,607.00	241,607.00
12/15/2033	225,000.00	2.940%	20,286.00	245,286.00
12/15/2034	230,000.00	2.940%	13,671.00	243,671.00
12/15/2035	235,000.00	2.940%	6,909.00	241,909.00
Total	**$3,045,000.00**	-	**$830,795.00**	**$3,875,795.00**

Yield Statistics

Bond Year Dollars	$28,258.33
Average Life	9.280 Years
Average Coupon	2.9400000%
Net Interest Cost (NIC)	2.9661870%
True Interest Cost (TIC)	2.9488425%
Bond Yield for Arbitrage Purposes	2.9180551%
All Inclusive Cost (AIC)	3.0682358%

FOR YOUR INFORMATION

SPEER FINANCIAL, INC.

NEWSLETTER
MAY 2020

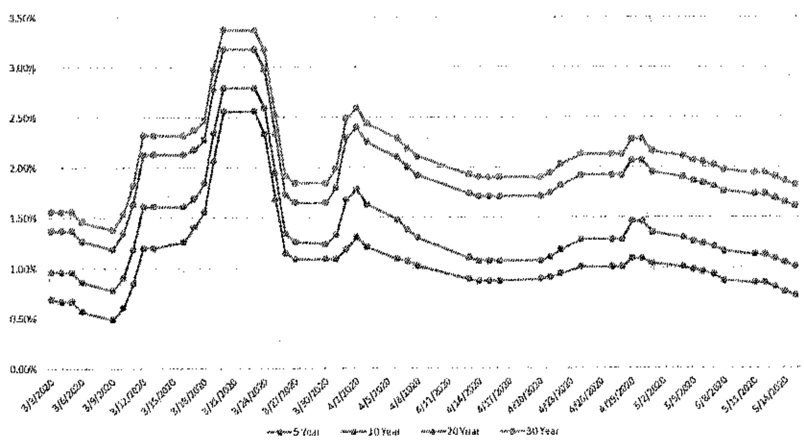
In this Issue: Municipal Market Update, Effects of COVID-19 and Disclosure, Speer's Chicago Office Moves, 2020/2021 Illinois Park District Rollover Bond Season, Iowa Issuers Can Save Money by Planning Ahead

MUNICIPAL MARKET UPDATE

THE COVID-19 DISRUPTION

In mid-March of 2020, the municipal bond market experienced an unprecedented disruption due to the fallout from the COVID-19 pandemic. Beginning the week of March 9, 2020, municipal interest rates increased from their historic lows by over 150 basis points through the week of March 23, 2020.

AAA MMD YIELDS: MARCH 3 - MAY 15, 2020

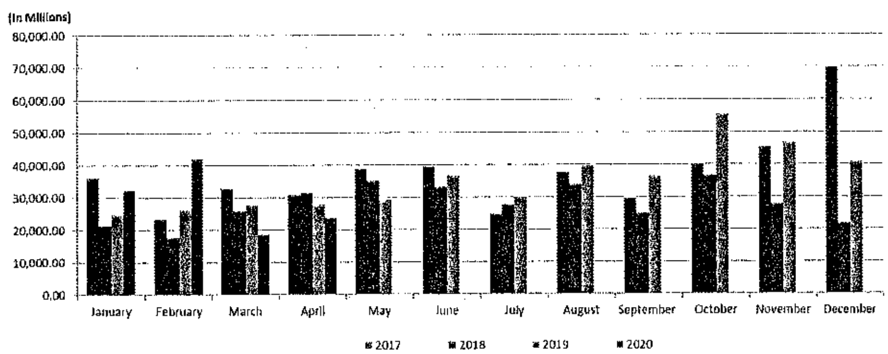


Rates are as of 3pm EST on the date listed. Yields represent the fair market offer side for most liquid and available credits in each ratings category as determined by MMD. The above data was provided by Thomson Reuters Municipal Market Data.

What followed this historic run up in rates was extreme volatility in the municipal market, with interest rates falling drastically the last week of March and then increasing again in early April. Many municipal issuers reacted to this market disruption by pulling or postponing their planned bond sales.

Municipal bond issuance in March and April of 2020 dropped dramatically from the level of issuance experience in January of February of 2020. Year over year, March issuance dropped over 33% from 2019 to 2020 and April issuance dropped nearly 15% from 2019 through 2020.

LONG-TERM MUNICIPAL BOND ISSUANCE

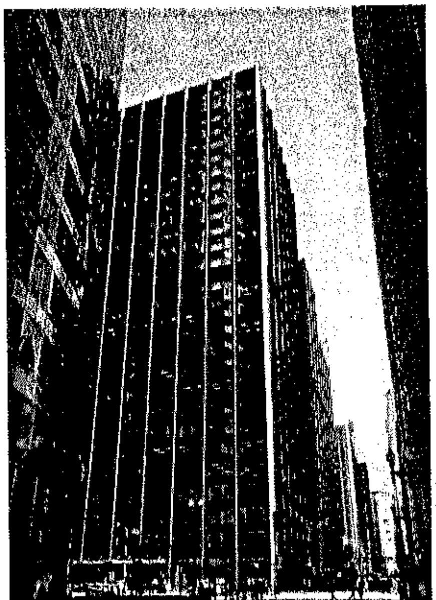


Source: The Bond Buyer, 5/18/2020

EFFECTS OF COVID-19 AND DISCLOSURE

With the COVID-19 pandemic, many local governments are faced with financial challenges, most of which are still in a very preliminary stage. The regulatory authorities are urging issuers and obligors to voluntarily disclose current and projected impacts of COVID-19 on their financial and operating condition. This voluntary disclosure can be made on either the Electronic Municipal Market Access ("EMMA") website or on the issuer's website. If the information is posted on both EMMA and on the issuer's website, then it must be the same information.

Issuers should note that there is no requirement for them to make a voluntary disclosure. In addition, there are litigation or enforcement risks associated with such disclosures if information proves to be inaccurate. If you have questions or believe you have a disclosure filing, please consult your legal counsel or municipal advisor for assistance.



WE'VE MOVED

After 20 years at our One North LaSalle location, Speer's Chicago office has moved to 230 West Monroe, Suite 2630. Although only a couple blocks away from our old office, the Speer team is excited to be moving into a newer and revitalized office space.

Effective May 1st, we are now operating out of our new office. Our team did a great job coordinating the move, and we'd like to thank them for how smooth it went during the COVID-19 pandemic. Our team is currently working from home but when we're back in the office we'd love to give you a tour of our new space.

2020/2021 ILLINOIS PARK DISTRICT ROLLOVER BOND SEASON

Speer Financial, Inc. ("Speer") works with over 80 park district and forest preserve district clients in the State of Illinois. An integral part of many of our clients financial model is the issuance or reoccurring non-referendum general obligation park bonds or general obligation limited tax park bonds. These bonds are often referred to as "rollover bonds." Rollover bonds can be issued by Illinois park districts without referendum approval as long as they are issued within each districts applicable constraints.

Flexibility in the Use of Proceeds: With the recent impact of COVID-19 on park districts in Illinois, carefully planning how every dollar is spent is critical. This includes the evaluation of how bond proceeds from the issuance of rollover bonds can be used to help support each districts financial strategies. Park districts should contact their bond counsel and their independent financial advisors to evaluate how rollover bond proceeds can be used to appropriately increase budget flexibility. Below is a non-exclusive list of ideas that may or may not be applicable to each individual park district:

- *Issuing Rollover Bonds on a taxable basis for working capital*
- *Issuing Rollover Bonds on a tax-exempt basis and using bond proceeds to pay current obligations due which were previously secured with operating funds.*
- *Appropriately utilize accumulated fund balance reserves in the debt service fund.*
- *Restructuring long term non-referendum general obligation park bonds or general obligation limited tax park bonds to reduce current debt service requirements.*

IOWA ISSUERS CAN SAVE MONEY BY PLANNING AHEAD

The State Revolving Fund (SRF) administered by the Iowa Finance Authority (IFA) offers low cost financing options to cities and counties in Iowa for water and sewer projects. General obligation or revenue loans are available at an interest rate of 1.75% plus 0.25% annual administration fee on outstanding principal for 20-year loans. This option of financing does not require a debt service reserve fund and a low 1.10x coverage factor for revenue issuances. Following the passage of the Dodd-Frank Act in 2010, the IFA authority requires the Issuers use a Municipal Advisor, like Speer Financial. We believe this has led to better financial gathering ahead of the loan process and good communication with the issuer's board or council explaining the repayment terms and fee/property tax increases. The SRF has agreed to $4,000 of loan forgiveness for the fee paid to Municipal Advisors by the Issuers. Project sizes range from as small as $100,000 to $15 million in some communities.

Planning ahead is the key to the SRF loan program. The Iowa Department of Natural Resources (DNR) oversees the project approval process which takes at a minimum 3 months. Engineers apply to the Intended Use Plan (IUP) quarterly which goes through outlined steps of review, public hearings and approvals by the DNR, who confirm the project will "better" the water quality or clean water of the borrower's utility system. Eligibility on the IUP list is up to three years without further review needed, so communities, once approved, can begin planning and design steps outlining the best time of year to put their project out to bid.

Low cost financing is the mission of this program and although today's interest rates are low, this program offers many other benefits to small and first time Issuers for projects that may be mandated by the DNR and have to be completed by a certain deadline. Timing has proven more than once to make or break an SRF loan, so we do remind you the capital improvements planning should always include the type of water and sewer projects the SRF funds.

Carbondale Park District
Balance Sheet
As of July 31, 2020

	Jul 31, 20
ASSETS	
Current Assets	
Checking/Savings	
Cash-General Fund	11,700.27
CASH-ILPD Liquid Asset	0.17
General Fund CD	8,362.30
Total Checking/Savings	20,062.74
Other Current Assets	
Due From Aquatics	221,433.03
Due from Bond & Interest	-236,109.90
Due from Other Governments	15,711.42
Inventory-Golf Course	15,734.47
Property Tax Receivable	1,073,066.20
Total Other Current Assets	1,089,835.22
Total Current Assets	1,109,897.96
TOTAL ASSETS	**1,109,897.96**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-8,363.89
Total Accounts Payable	-8,363.89
Other Current Liabilities	
Accrued Payroll	45,053.65
Accrued UC Taxes	2,655.21
Aflac Withholding	597.94
Child Support	950.42
Federal Withholding	10,644.65
Fund Balance	544,597.84
IMRF Withholding	15,983.77
Insurance Withholding	-9,008.62
Other Withholding	725.13
State Withholding	980.47
Tax Anticipation Warrent	150,000.00
Wage Garnishments	564.51
Total Other Current Liabilities	763,744.97
Total Current Liabilities	755,381.08
Total Liabilities	755,381.08
Equity	
Deferred Infow of Resources	959,343.72
Retained Earnings	-489,070.15
Net Income	-115,756.69
Total Equity	354,516.88
TOTAL LIABILITIES & EQUITY	**1,109,897.96**

Carbondale Park District
Profit & Loss
DEBT SERVICE-JULY

	TOTAL
Income	
Tax Anticipation Warrant	50,000.00
Total Income	50,000.00
Expense	0.00
Net Income	**50,000.00**

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09/17/20
Accrual Basis

Carbondale Park District
Profit & Loss
DEBT SERVICE

	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20
Income							
Tax Anticipation Warrant	0.00	0.00	100,000.00	100,000.00	50,000.00	100,000.00	50,000.00
Total Income	0.00	0.00	100,000.00	100,000.00	50,000.00	100,000.00	50,000.00
Expense							
Loan Interest	0.00	0.00	0.00	0.00	0.00	12,445.07	0.00
Total Expense	0.00	0.00	0.00	0.00	0.00	12,445.07	0.00
Net Income	**0.00**	**0.00**	**100,000.00**	**100,000.00**	**50,000.00**	**87,554.93**	**50,000.00**

Carbondale Park District
Profit & Loss
DEBT SERVICE

	TOTAL
Income	
Tax Anticipation Warrant	400,000.00
Total Income	400,000.00
Expense	
Loan Interest	12,445.07
Total Expense	12,445.07
Net Income	**387,554.93**

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jul 20	Budget	$ Over Budget
Income			
Alternative Revenue	339.50	0.00	339.50
Alternative Revenue-Other	679.00		
Bond Proceeds	0.00	0.00	0.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Donation	2,000.00		
Fundraiser	0.00	0.00	0.00
Interest	7.36		
Mobile Home Taxes	0.00	1,400.00	-1,400.00
Real Estate Taxes	0.00	0.00	0.00
Rental Revenue	0.00	0.00	0.00
Replacement Taxes	13,069.38	0.00	13,069.38
Sales Tax	0.00	0.00	0.00
Tax Anticipation Warrant	0.00	0.00	0.00
Total Income	16,095.24	1,400.00	14,695.24
Expense			
(A)Payroll Expenses			
Disc Golf Labor	0.00	0.00	0.00
FICA Expense	883.53	736.00	147.53
Health Insurance Expense	4,402.78	1,515.00	2,887.78
IMRF Expense	545.61	721.00	-175.39
Overtime	10.82	30.00	-19.18
Salaries	8,324.16	7,005.00	1,319.16
Unemployment Expense	40.07	325.00	-284.93
Wages Hourly Fulltime	3,482.43	2,500.00	982.43
Wages Hourly Part Time	1,170.00	84.00	1,086.00
(A)Payroll Expenses - Other	220.61	0.00	220.61
Total (A)Payroll Expenses	19,080.01	12,916.00	6,164.01
Advertising/Promotion	0.00	25.00	-25.00
Awards/Recognition	0.00	0.00	0.00
Background check	0.00	50.00	-50.00
Bank Charges	0.00	16.00	-16.00
Building Repairs/Maintenance	125.80	167.00	-41.20
Chemicals	0.00	0.00	0.00
Clothing	0.00	0.00	0.00
CO-OP Program Expense	0.00	0.00	0.00
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	0.00	0.00	0.00
Construction Materials	0.00	0.00	0.00
Consultant Services	0.00	0.00	0.00
Contractor Fees	9.00	1,000.00	-991.00
Course Accessories	0.00	0.00	0.00
Disc Golf Supplies	0.00	0.00	0.00
Dues and Subscriptions	14.99	0.00	14.99
Electric Utilities	219.98	300.00	-80.02
Equipment Parts/Repairs	0.00	25.00	-25.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	299.00	45.00	254.00
Fertilizer	0.00	0.00	0.00
Field Trip Expense	0.00	0.00	0.00

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jul 20	Budget	$ Over Budget
Food/Provisions	51.00	10.00	41.00
Fuel/Lubricants	0.00	15.00	-15.00
Gas Utilities	103.96	100.00	3.96
Golf Shop Supplies	0.00	0.00	0.00
Inspection Fee	0.00	0.00	0.00
Irrigation/Drainage Supply	0.00	0.00	0.00
Janitorial Service	0.00	0.00	0.00
Janitorial Supplies	11.12	25.00	-13.88
Landscaping Supplies	0.00	0.00	0.00
Laundry Services	0.00	0.00	0.00
Leases	0.00	30.00	-30.00
Legal and Accounting Fees	5,080.00	3,000.00	2,080.00
Licenses	0.00	0.00	0.00
Loan Interest	0.00	0.00	0.00
Loan Payment	0.00	0.00	0.00
Maintenance Contracts	215.00	167.00	48.00
Meeting Expense	322.50	0.00	322.50
Misc Supplies	28.58	0.00	28.58
New Construction	0.00	0.00	0.00
New Equipment	0.00	0.00	0.00
Office Equipment	0.00	0.00	0.00
Office Supplies	217.27	150.00	67.27
Paint/Supplies	0.00	0.00	0.00
Payment Other Entities	0.00	0.00	0.00
Payroll Tax Expense	0.00	0.00	0.00
Penalties	0.25	165.00	-164.75
PLPD Insurance	0.00	0.00	0.00
Plpd Insurance Claim	0.00	0.00	0.00
Postage/Freight	0.00	0.00	0.00
Printing/Reproduction	0.00	0.00	0.00
Professional Fees	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Reconstruction of Existing Faci	0.00	0.00	0.00
Rentals	0.00	100.00	-100.00
Repairs and Maintenance	0.00	15.00	-15.00
Safety/First Aid Supplies	0.00	0.00	0.00
Sales Tax Expense	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	0.00	0.00
Site Amenities	0.00	0.00	0.00
Taw Loan Repayment	0.00	0.00	0.00
Telephone Expense	128.60	200.00	-71.40
Training and Travel	0.00	100.00	-100.00
Vehicle Parts/Repairs	0.00	0.00	0.00
Water Utilities	26.27	20.00	6.27
Workman's Comp Insurance	0.00	1,667.00	-1,667.00
Total Expense	25,933.33	20,308.00	5,625.33
Net Income	**-9,838.09**	**-18,908.00**	**9,069.91**

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jan - Jul 20	Budget	$ Over Budget
Income			
Alternative Revenue	12,823.15	0.00	12,823.15
Alternative Revenue-Other	2,845.09		
Bond Proceeds	0.00	0.00	0.00
Contributions/Grant Opportuniti	2,893.05	2,000.00	893.05
Donation	2,000.00		
Fundraiser	0.00	0.00	0.00
Interest	6,632.77		
Mobile Home Taxes	0.00	1,400.00	-1,400.00
Real Estate Taxes	113,722.66	0.00	113,722.66
Rental Revenue	0.00	0.00	0.00
Replacement Taxes	62,507.07	9,700.00	52,807.07
Sales Tax	0.00	0.00	0.00
Tax Anticipation Warrant	0.00	0.00	0.00
Total Income	203,423.79	13,100.00	190,323.79
Expense			
(A)Payroll Expenses			
Disc Golf Labor	0.00	0.00	0.00
FICA Expense	5,176.12	5,152.00	24.12
Health Insurance Expense	15,101.68	10,602.00	4,499.68
IMRF Expense	4,788.13	5,047.00	-258.87
On Call Wages	866.08		
Overtime	397.61	210.00	187.61
Salaries	48,143.96	49,035.00	-891.04
Unemployment Expense	1,089.07	2,275.00	-1,185.93
Wages Hourly Fulltime	17,968.12	17,500.00	468.12
Wages Hourly Part Time	5,797.82	585.00	5,212.82
(A)Payroll Expenses - Other	882.44	0.00	882.44
Total (A)Payroll Expenses	100,211.03	90,406.00	9,805.03
Advertising/Promotion	708.88	100.00	608.88
Awards/Recognition	-150.12	0.00	-150.12
Background check	0.00	360.00	-360.00
Bank Charges	0.00	120.00	-120.00
Building Repairs/Maintenance	515.73	669.00	-153.27
Chemicals	0.00	0.00	0.00
Clothing	0.00	0.00	0.00
CO-OP Program Expense	0.00	0.00	0.00
Computer Equipment/Software	402.49	200.00	202.49
Concession Supplies	0.00	0.00	0.00
Construction Materials	0.00	0.00	0.00
Consultant Services	12,000.00	2,000.00	10,000.00
Contractor Fees	5,785.58	4,600.00	1,185.58
Course Accessories	0.00	0.00	0.00
Disc Golf Supplies	0.00	0.00	0.00
Dues and Subscriptions	1,054.96	4,461.00	-3,406.04
Electric Utilities	1,493.61	2,600.00	-1,106.39
Equipment Parts/Repairs	90.00	75.00	15.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	2,370.35	275.00	2,095.35
Fertilizer	0.00	0.00	0.00

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jan - Jul 20	Budget	$ Over Budget
Field Trip Expense	0.00	0.00	0.00
Food/Provisions	115.71	70.00	45.71
Fuel/Lubricants	22.34	125.00	-102.66
Gas Utilities	1,757.22	1,450.00	307.22
Golf Shop Supplies	0.00	0.00	0.00
Inspection Fee	0.00	0.00	0.00
Irrigation/Drainage Supply	0.00	0.00	0.00
Janitorial Service	0.00	0.00	0.00
Janitorial Supplies	378.94	175.00	203.94
Landscaping Supplies	0.00	0.00	0.00
Laundry Services	0.00	0.00	0.00
Leases	547.89	200.00	347.89
Legal and Accounting Fees	33,110.00	30,000.00	3,110.00
Licenses	0.00	0.00	0.00
Loan Interest	0.00	0.00	0.00
Loan Payment	0.00	0.00	0.00
Maintenance Contracts	1,541.20	1,169.00	372.20
Meeting Expense	402.50	100.00	302.50
Misc Supplies	75.94	50.00	25.94
New Construction	0.00	0.00	0.00
New Equipment	0.00	0.00	0.00
Office Equipment	0.00	100.00	-100.00
Office Supplies	1,829.98	1,250.00	579.98
Paint/Supplies	0.00	0.00	0.00
Payment Other Entities	0.00	50.00	-50.00
Payroll Tax Expense	0.00	0.00	0.00
Penalties	141.53	1,175.00	-1,033.47
PLPD Insurance	0.00	0.00	0.00
Plpd Insurance Claim	0.00	0.00	0.00
Postage/Freight	245.72	375.00	-129.28
Printing/Reproduction	56.00	300.00	-244.00
Professional Fees	0.00	0.00	0.00
Program Supplies	0.00	25.00	-25.00
Reconstruction of Existing Faci	0.00	0.00	0.00
Rentals	410.00	600.00	-190.00
Repairs and Maintenance	0.00	90.00	-90.00
Safety/First Aid Supplies	871.21	0.00	871.21
Sales Tax Expense	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	0.00	0.00
Site Amenities	0.00	0.00	0.00
Taw Loan Repayment	50,189.86	0.00	50,189.86
Telephone Expense	1,075.91	1,200.00	-124.09
Training and Travel	0.00	300.00	-300.00
Vehicle Parts/Repairs	0.00	50.00	-50.00
Water Utilities	172.82	125.00	47.82
Workman's Comp Insurance	15,664.00	11,669.00	3,995.00
Total Expense	233,091.28	156,514.00	76,577.28
Net Income	**-29,667.49**	**-143,414.00**	**113,746.51**

Carbondale Park District
Profit & Loss Budget vs. Actual
AQUATICS

	Jul 20	Budget	$ Over Budget
Income			
Alternative Revenue-Other	0.00	95.00	-95.00
Aquatic Fees	1,342.98	6,000.00	-4,657.02
Total Income	1,342.98	6,095.00	-4,752.02
Expense			
(A)Payroll Expenses			
FICA Expense	374.68	1,422.00	-1,047.32
Health Insurance Expense	1,050.50	1,179.00	-128.50
IMRF Expense	113.21	500.00	-386.79
Salaries	1,095.60	3,193.00	-2,097.40
Unemployment Expense	87.26	630.00	-542.74
Wages Hourly Fulltime	1,502.85	3,480.00	-1,977.15
Wages Hourly Part Time	2,299.70	11,990.00	-9,690.30
(A)Payroll Expenses - Other	37.21		
Total (A)Payroll Expenses	6,561.01	22,394.00	-15,832.99
Bank Charges	0.00	320.00	-320.00
Building Repairs/Maintenance	0.00	700.00	-700.00
Chemicals	0.00	500.00	-500.00
CO-OP Program Expense	0.00	0.00	0.00
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	200.00	-200.00
Electric Utilities	814.63	1,200.00	-385.37
Equipment Parts/Repairs	0.00	1,225.00	-1,225.00
Fax/Modem	99.67	30.00	69.67
Gas Utilities	401.05	1,300.00	-898.95
Janitorial Supplies	0.00	0.00	0.00
Leases	0.00	35.00	-35.00
Maintenance Contracts	63.67	85.00	-21.33
Office Supplies	0.00	70.00	-70.00
Postage/Freight	0.00	30.00	-30.00
Printing/Reproduction	0.00	30.00	-30.00
Program Supplies	0.00	75.00	-75.00
Safety/First Aid Supplies	0.00	100.00	-100.00
Shop Supplies/Small Tools	0.00	10.00	-10.00
Telephone Expense	25.46	90.00	-64.54
Vehicle Parts/Repairs	-74.14		
Water Utilities	0.00	200.00	-200.00
Total Expense	7,891.35	28,594.00	-20,702.65
Net Income	**-6,548.37**	**-22,499.00**	**15,950.63**

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Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
AQUATICS

	Jan - Jul 20	Budget	$ Over Budget
Income			
Alternative Revenue	160.00		
Alternative Revenue-Other	0.00	4,190.00	-4,190.00
Aquatic Fees	11,485.76	49,000.00	-37,514.24
Total Income	11,645.76	53,190.00	-41,544.24
Expense			
(A)Payroll Expenses			
FICA Expense	3,907.35	7,291.00	-3,383.65
Health Insurance Expense	2,465.70	8,253.00	-5,787.30
IMRF Expense	2,853.58	2,670.00	183.58
On Call Wages	3,472.80		
Overtime	0.00		
Salaries	9,797.20	17,026.00	-7,228.80
Unemployment Expense	1,531.63	3,230.00	-1,698.37
Wages Hourly Fulltime	9,249.30	18,560.00	-9,310.70
Wages Hourly Part Time	28,556.46	60,102.00	-31,545.54
(A)Payroll Expenses - Other	148.84		
Total (A)Payroll Expenses	61,982.86	117,132.00	-55,149.14
Bank Charges	271.74	1,545.00	-1,273.26
Building Repairs/Maintenance	1,003.32	2,800.00	-1,796.68
Chemicals	935.00	2,500.00	-1,565.00
CO-OP Program Expense	683.85	2,630.00	-1,946.15
Computer Equipment/Software	35.63	450.00	-414.37
Contractor Fees	3,235.56	1,300.00	1,935.56
Dues and Subscriptions	4.16		
Electric Utilities	3,084.95	6,400.00	-3,315.05
Equipment Parts/Repairs	305.36	3,965.00	-3,659.64
Fax/Modem	797.36	210.00	587.36
Gas Utilities	11,725.80	11,400.00	325.80
Janitorial Supplies	288.74	860.00	-571.26
Leases	257.04	245.00	12.04
Maintenance Contracts	1,006.38	905.00	101.38
Office Supplies	111.97	280.00	-168.03
Postage/Freight	61.97	210.00	-148.03
Printing/Reproduction	91.50	210.00	-118.50
Program Supplies	0.00	725.00	-725.00
Safety/First Aid Supplies	268.72	550.00	-281.28
Shop Supplies/Small Tools	0.00	60.00	-60.00
Telephone Expense	454.01	1,050.00	-595.99
Training and Travel	412.00		
Vehicle Parts/Repairs	-0.30		
Water Utilities	678.49	1,340.00	-661.51
Total Expense	87,696.11	156,767.00	-69,070.89
Net Income	**-76,050.35**	**-103,577.00**	**27,526.65**

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jul 20	Budget	$ Over Budget
Income			
Alternative Revenue-Other	0.00	0.00	0.00
Fees From User Groups	0.00	0.00	0.00
Miscellaneous Other Revenue	0.00	0.00	0.00
Park Equipment/Garden Rent	70.00	550.00	-480.00
Rec Program Fees	185.00	4,325.00	-4,140.00
Room and Pool Rental	0.00	120.00	-120.00
Total Income	255.00	4,995.00	-4,740.00
Expense			
(A)Payroll Expenses			
FICA Expense	208.17	562.00	-353.83
Health Insurance Expense	3,151.50	1,179.00	1,972.50
IMRF Expense	0.00	553.00	-553.00
Overtime	0.00		
Salaries	1,314.72	3,193.00	-1,878.28
Unemployment Expense	3.98	451.00	-447.02
Wages Hourly Fulltime	1,290.24	4,176.00	-2,885.76
Wages Hourly Part Time	116.25	6,000.00	-5,883.75
(A)Payroll Expenses - Other	115.88		
Total (A)Payroll Expenses	6,200.74	16,114.00	-9,913.26
Bank Charges	0.00	320.00	-320.00
Building Repairs/Maintenance	0.00	100.00	-100.00
Clothing	0.00	0.00	0.00
CO-OP Program Expense	0.00	0.00	0.00
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	0.00	0.00
Dues and Subscriptions	15.93	0.00	15.93
Electric Utilities	448.10	600.00	-151.90
Fax/Modem	99.67	25.00	74.67
Field Trip Expense	0.00	600.00	-600.00
Food/Provisions	0.00	200.00	-200.00
Fuel/Lubricants	0.00	60.00	-60.00
Gas Utilities	147.29	800.00	-652.71
Janitorial Supplies	0.00	55.00	-55.00
Leases	0.00	35.00	-35.00
Maintenance Contracts	63.66	100.00	-36.34
Office Supplies	0.00	70.00	-70.00
Postage/Freight	0.00	50.00	-50.00
Printing/Reproduction	0.00	50.00	-50.00
Program Supplies	0.00	300.00	-300.00
Rentals	0.00	40.00	-40.00
Telephone Expense	25.46	70.00	-44.54
Vehicle Parts/Repairs	0.00	45.00	-45.00
Water Utilities	0.00	100.00	-100.00
Total Expense	7,000.85	19,734.00	-12,733.15
Net Income	**-6,745.85**	**-14,739.00**	**7,993.15**

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09/17/20
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jan - Jul 20	Budget	$ Over Budget
Income			
Alternative Revenue-Other	4,000.00	265.00	3,735.00
Aquatic Fees	506.22		
Donation	25.00		
Fees From User Groups	7,172.22	3,000.00	4,172.22
Miscellaneous Other Revenue	0.00	0.00	0.00
Park Equipment/Garden Rent	600.00	4,970.00	-4,370.00
Rec Program Fees	3,271.16	26,050.00	-22,778.84
Room and Pool Rental	588.00	1,330.00	-742.00
Total Income	16,162.60	35,615.00	-19,452.40
Expense			
(A)Payroll Expenses			
FICA Expense	3,184.88	2,994.00	190.88
Health Insurance Expense	7,392.30	8,253.00	-860.70
IMRF Expense	2,302.37	2,946.00	-643.63
On Call Wages	5,960.52		
Overtime	0.00		
Salaries	12,426.64	17,026.00	-4,599.36
Unemployment Expense	1,067.02	2,084.00	-1,016.98
Wages Hourly Fulltime	12,330.03	22,272.00	-9,941.97
Wages Hourly Part Time	10,916.12	23,624.00	-12,707.88
(A)Payroll Expenses - Other	467.28		
Total (A)Payroll Expenses	56,047.16	79,199.00	-23,151.84
Bank Charges	271.74	1,545.00	-1,273.26
Building Repairs/Maintenance	816.36	700.00	116.36
Clothing	0.00	500.00	-500.00
CO-OP Program Expense	875.23	2,710.00	-1,834.77
Computer Equipment/Software	35.62	450.00	-414.38
Concession Supplies	87.17		
Contractor Fees	2,935.07	1,880.00	1,055.07
Dues and Subscriptions	99.74	0.00	99.74
Electric Utilities	1,682.63	3,250.00	-1,567.37
Fax/Modem	797.36	175.00	622.36
Field Trip Expense	0.00	1,500.00	-1,500.00
Food/Provisions	348.39	860.00	-511.61
Fuel/Lubricants	139.46	560.00	-420.54
Gas Utilities	6,147.06	6,400.00	-252.94
Janitorial Supplies	196.27	385.00	-188.73
Leases	257.05	245.00	12.05
Licenses	300.00		
Maintenance Contracts	1,213.59	965.00	248.59
Office Supplies	123.64	280.00	-156.36
Postage/Freight	61.97	350.00	-288.03
Printing/Reproduction	0.00	350.00	-350.00
Program Supplies	613.36	1,760.00	-1,146.64
Rentals	0.00	280.00	-280.00
Safety/First Aid Supplies	69.45		
Telephone Expense	454.02	905.00	-450.98

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jan - Jul 20	Budget	$ Over Budget
Vehicle Parts/Repairs	421.49	315.00	106.49
Water Utilities	417.42	715.00	-297.58
Total Expense	74,411.25	106,279.00	-31,867.75
Net Income	**-58,248.65**	**-70,664.00**	**12,415.35**

Carbondale Park District
Profit & Loss Budget vs. Actual
AWECC

	Jul 20	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	0.00	500.00	-500.00
Alternative Revenue-Other	0.00	23.00	-23.00
AWECC	434.00	13,000.00	-12,566.00
Fundraiser	0.00	0.00	0.00
State Payments	0.00	0.00	0.00
Total Income	434.00	13,523.00	-13,089.00
Expense			
(A)Payroll Expenses			
FICA Expense	223.38	920.00	-696.62
Health Insurance Expense	5,252.50	1,964.00	3,288.50
IMRF Expense	0.00	452.00	-452.00
Overtime	0.00	0.00	0.00
Salaries	760.00	925.00	-165.00
Unemployment Expense	38.87	203.00	-164.13
Wages Hourly Fulltime	2,818.99	5,100.00	-2,281.01
Wages Hourly Part Time	10.00	6,000.00	-5,990.00
(A)Payroll Expenses - Other	196.67		
Total (A)Payroll Expenses	9,300.41	15,564.00	-6,263.59
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	56.36	50.00	6.36
Building Repairs/Maintenance	0.00	33.00	-33.00
Computer Equipment/Software	0.00	50.00	-50.00
Contractor Fees	0.00	250.00	-250.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	230.95	150.00	80.95
Equipment Parts/Repairs	0.00	17.00	-17.00
Equipment Replacement	0.00	50.00	-50.00
Fax/Modem	99.65	17.00	82.65
Food/Provisions	0.00	1,042.00	-1,042.00
Gas Utilities	120.09	150.00	-29.91
Janitorial Supplies	0.00	167.00	-167.00
Leases	0.00	35.00	-35.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	63.67	137.00	-73.33
Office Supplies	0.00	25.00	-25.00
Paint/Supplies	0.00	0.00	0.00
Postage/Freight	0.00	25.00	-25.00
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	0.00	125.00	-125.00
Safety/First Aid Supplies	0.00	0.00	0.00
Telephone Expense	25.45	92.00	-66.55
Water Utilities	0.00	55.00	-55.00
Total Expense	9,896.58	18,034.00	-8,137.42
Net Income	**-9,462.58**	**-4,511.00**	**-4,951.58**

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Carbondale Park District
Profit & Loss Budget vs. Actual
AWECC

	Jan - Jul 20	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	1,666.31	2,500.00	-833.69
Alternative Revenue-Other	0.00	161.00	-161.00
Aquatic Fees	4,508.00		
AWECC	34,975.42	91,000.00	-56,024.58
Fundraiser	0.00	500.00	-500.00
State Payments	1,887.09	0.00	1,887.09
Total Income	43,036.82	94,161.00	-51,124.18
Expense			
(A)Payroll Expenses			
FICA Expense	2,937.75	6,094.00	-3,156.25
Health Insurance Expense	10,908.50	13,748.00	-2,839.50
IMRF Expense	3,100.91	3,750.00	-649.09
On Call Wages	5,998.08		
Overtime	113.46	105.00	8.46
Salaries	4,630.00	7,322.00	-2,692.00
Unemployment Expense	1,304.34	1,001.00	303.34
Wages Hourly Fulltime	25,283.15	42,687.00	-17,403.85
Wages Hourly Part Time	10,134.15	29,539.00	-19,404.85
(A)Payroll Expenses - Other	787.50		
Total (A)Payroll Expenses	65,197.84	104,246.00	-39,048.16
Advertising/Promotion	0.00	200.00	-200.00
Bank Charges	424.36	350.00	74.36
Building Repairs/Maintenance	1,796.74	231.00	1,565.74
Computer Equipment/Software	140.30	150.00	-9.70
Contractor Fees	2,903.06	1,750.00	1,153.06
Dues and Subscriptions	52.16	60.00	-7.84
Electric Utilities	832.28	983.00	-150.72
Equipment Parts/Repairs	0.00	119.00	-119.00
Equipment Replacement	0.00	200.00	-200.00
Fax/Modem	797.27	119.00	678.27
Food/Provisions	3,388.94	6,903.00	-3,514.06
Gas Utilities	2,011.62	2,000.00	11.62
Janitorial Supplies	299.68	1,169.00	-869.32
Leases	257.05	245.00	12.05
Licenses	0.00	0.00	0.00
Maintenance Contracts	905.10	742.00	163.10
Office Supplies	81.05	175.00	-93.95
Paint/Supplies	0.00	75.00	-75.00
Postage/Freight	61.97	175.00	-113.03
Printing/Reproduction	0.00	75.00	-75.00
Program Supplies	393.40	875.00	-481.60
Repairs and Maintenance	6.99		
Safety/First Aid Supplies	69.45	30.00	39.45
Telephone Expense	453.96	644.00	-190.04

Carbondale Park District
Profit & Loss Budget vs. Actual
AWECC

	Jan - Jul 20	Budget	$ Over Budget
Training and Travel	150.00		
Water Utilities	206.30	385.00	-178.70
Total Expense	80,429.52	121,901.00	-41,471.48
Net Income	**-37,392.70**	**-27,740.00**	**-9,652.70**

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Carbondale Park District
Profit & Loss Budget vs. Actual
KIDS KORNER

	Jul 20	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	0.00	400.00	-400.00
Alternative Revenue-Other	0.00	200.00	-200.00
Field Trip Revenue	0.00	0.00	0.00
Fundraiser	0.00	100.00	-100.00
Kid Korner Fees	3,415.00	12,009.00	-8,594.00
State Payments	4,194.80	3,500.00	694.80
Total Income	7,609.80	16,209.00	-8,599.20
Expense			
(A)Payroll Expenses			
FICA Expense	321.08	610.00	-288.92
Health Insurance Expense	1,050.60	768.00	282.60
IMRF Expense	0.00	165.00	-165.00
Overtime	0.00	200.00	-200.00
Salaries	1,892.00	2,200.00	-308.00
Unemployment Expense	78.95	270.00	-191.05
Wages Hourly Part Time	2,304.90	7,800.00	-5,495.10
(A)Payroll Expenses - Other	39.34		
Total (A)Payroll Expenses	5,686.87	12,013.00	-6,326.13
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	37.86	83.00	-45.14
Building Repairs/Maintenance	0.00	50.00	-50.00
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	0.00	0.00
Dues and Subscriptions	32.00		
Electric Utilities	228.11	500.00	-271.89
Equipment Parts/Repairs	0.00	0.00	0.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	40.98	40.00	0.98
Field Trip Expense	0.00	2,500.00	-2,500.00
Food/Provisions	258.39	1,000.00	-741.61
Fuel/Lubricants	0.00	400.00	-400.00
Gas Utilities	156.62	217.00	-60.38
Janitorial Supplies	222.75	83.00	139.75
Leases	0.00	35.00	-35.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	132.00	67.00	65.00
Misc Supplies	0.00	0.00	0.00
Office Supplies	109.98	42.00	67.98
Paint/Supplies	0.00	0.00	0.00
Postage/Freight	0.00	0.00	0.00
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	78.09	180.00	-101.91
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	25.00	-25.00
Telephone Expense	59.33	92.00	-32.67
Training and Travel	0.00	0.00	0.00

Carbondale Park District
Profit & Loss Budget vs. Actual
KIDS KORNER

	Jul 20	Budget	$ Over Budget
Vehicle Parts/Repairs	0.00	0.00	0.00
Water Utilities	0.00	180.00	-180.00
Total Expense	7,042.98	17,507.00	-10,464.02
Net Income	**566.82**	**-1,298.00**	**1,864.82**

Carbondale Park District
Profit & Loss Budget vs. Actual
KIDS KORNER

	Jan - Jul 20	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	1,666.30	1,900.00	-233.70
Alternative Revenue-Other	0.00	1,400.00	-1,400.00
Field Trip Revenue	0.00	5,000.00	-5,000.00
Fundraiser	0.00	200.00	-200.00
Kid Korner Fees	22,318.76	81,892.00	-59,573.24
State Payments	20,927.61	3,500.00	17,427.61
Total Income	44,912.67	93,892.00	-48,979.33
Expense			
(A)Payroll Expenses			
FICA Expense	2,038.44	2,540.00	-501.56
Health Insurance Expense	3,878.60	5,372.00	-1,493.40
IMRF Expense	725.34	1,080.00	-354.66
On Call Wages	2,262.00		
Overtime	0.00	200.00	-200.00
Salaries	10,665.28	14,400.00	-3,734.72
Unemployment Expense	790.05	1,123.00	-332.95
Wages Hourly Part Time	13,718.97	33,100.00	-19,381.03
(A)Payroll Expenses - Other	157.36		
Total (A)Payroll Expenses	34,236.04	57,815.00	-23,578.96
Advertising/Promotion	0.00	100.00	-100.00
Bank Charges	387.36	581.00	-193.64
Building Repairs/Maintenance	26.49	350.00	-323.51
Computer Equipment/Software	12.80	150.00	-137.20
Contractor Fees	150.00	300.00	-150.00
Dues and Subscriptions	84.16		
Electric Utilities	835.35	2,500.00	-1,664.65
Equipment Parts/Repairs	168.79	50.00	118.79
Equipment Replacement	0.00	150.00	-150.00
Fax/Modem	81.96	280.00	-198.04
Field Trip Expense	446.80	5,000.00	-4,553.20
Food/Provisions	1,772.91	5,100.00	-3,327.09
Fuel/Lubricants	230.24	1,100.00	-869.76
Gas Utilities	1,331.54	1,519.00	-187.46
Janitorial Supplies	601.22	581.00	20.22
Leases	257.00	245.00	12.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	1,477.35	469.00	1,008.35
Misc Supplies	0.00	80.00	-80.00
Office Supplies	289.36	294.00	-4.64
Paint/Supplies	60.53	50.00	10.53
Postage/Freight	61.97	150.00	-88.03
Printing/Reproduction	0.00	174.00	-174.00
Program Supplies	2,011.14	2,000.00	11.14
Safety/First Aid Supplies	1,396.45	50.00	1,346.45
Shop Supplies/Small Tools	0.00	100.00	-100.00
Telephone Expense	833.80	644.00	189.80
Training and Travel	257.79	50.00	207.79

Carbondale Park District
Profit & Loss Budget vs. Actual
KIDS KORNER

	Jan - Jul 20	Budget	$ Over Budget
Vehicle Parts/Repairs	379.02	501.00	-121.98
Water Utilities	991.22	1,260.00	-268.78
Total Expense	48,381.29	81,643.00	-33,261.71
Net Income	**-3,468.62**	**12,249.00**	**-15,717.62**

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Carbondale Park District
Profit & Loss Budget vs. Actual
PARK MAINTENANCE

	Jul 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	1,090.08	1,212.00	-121.92
Health Insurance Expense	5,252.40	2,317.00	2,935.40
IMRF Expense	526.55	848.00	-321.45
Overtime	0.00	527.00	-527.00
Salaries	2,999.36	2,142.00	857.36
Unemployment Expense	34.11	478.00	-443.89
Wages Hourly Fulltime	10,306.84	7,500.00	2,806.84
Wages Hourly Part Time	995.75	3,998.00	-3,002.25
(A)Payroll Expenses - Other	196.65		
Total (A)Payroll Expenses	21,401.74	19,022.00	2,379.74
Advertising/Promotion	0.00	0.00	0.00
Building Repairs/Maintenance	0.00	400.00	-400.00
Chemicals	0.00	100.00	-100.00
Clothing	0.00	0.00	0.00
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	0.00	200.00	-200.00
Contractor Fees	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	1,301.24	1,500.00	-198.76
Equipment Parts/Repairs	701.35	400.00	301.35
Equipment Replacement	0.00	2,083.00	-2,083.00
Fax/Modem	299.00	50.00	249.00
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	96.93	1,100.00	-1,003.07
Gas Utilities	74.66	0.00	74.66
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	0.00	100.00	-100.00
Landscaping Supplies	0.00	200.00	-200.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	358.81	300.00	58.81
Misc Supplies	139.20	0.00	139.20
Office Supplies	0.00	0.00	0.00
Paint/Supplies	0.00	0.00	0.00
Rentals	0.00	100.00	-100.00
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	150.00	-150.00
Site Amenities	0.00	0.00	0.00
Telephone Expense	38.14	200.00	-161.86
Vehicle Parts/Repairs	90.69	300.00	-209.31
Water Utilities	0.00	900.00	-900.00
Total Expense	24,501.76	27,105.00	-2,603.24
Net Income	**-24,501.76**	**-27,105.00**	**2,603.24**

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Carbondale Park District
Profit & Loss Budget vs. Actual
PARK MAINTENANCE

	Jan - Jul 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	5,263.84	7,881.00	-2,617.16
Health Insurance Expense	12,322.40	16,219.00	-3,896.60
IMRF Expense	4,280.42	6,077.00	-1,796.58
On Call Wages	6,890.94		
Overtime	0.00	2,108.00	-2,108.00
Salaries	18,598.32	16,066.00	2,532.32
Unemployment Expense	1,270.62	2,899.00	-1,628.38
Wages Hourly Fulltime	42,449.59	51,750.00	-9,300.41
Wages Hourly Part Time	1,211.35	15,992.00	-14,780.65
(A)Payroll Expenses - Other	786.60		
Total (A)Payroll Expenses	93,074.08	118,992.00	-25,917.92
Advertising/Promotion	0.00	75.00	-75.00
Building Repairs/Maintenance	701.75	2,800.00	-2,098.25
Chemicals	427.77	300.00	127.77
Clothing	0.00	250.00	-250.00
Computer Equipment/Software	0.00	150.00	-150.00
Construction Materials	0.00	1,100.00	-1,100.00
Contractor Fees	128.58	800.00	-671.42
Dues and Subscriptions	0.00	45.00	-45.00
Electric Utilities	4,706.59	10,500.00	-5,793.41
Equipment Parts/Repairs	706.97	5,400.00	-4,693.03
Equipment Replacement	1,000.00	14,581.00	-13,581.00
Fax/Modem	2,392.00	350.00	2,042.00
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	777.94	4,500.00	-3,722.06
Gas Utilities	912.14	2,300.00	-1,387.86
Inspection Fee	0.00	300.00	-300.00
Janitorial Supplies	10.25	700.00	-689.75
Landscaping Supplies	193.30	6,400.00	-6,206.70
Licenses	60.00	75.00	-15.00
Maintenance Contracts	1,515.99	2,600.00	-1,084.01
Misc Supplies	164.20	300.00	-135.80
Office Supplies	0.00	200.00	-200.00
Paint/Supplies	0.00	1,000.00	-1,000.00
Rentals	0.00	600.00	-600.00
Safety/First Aid Supplies	69.45	200.00	-130.55
Shop Supplies/Small Tools	14.97	750.00	-735.03
Site Amenities	0.00	1,000.00	-1,000.00
Telephone Expense	668.44	1,400.00	-731.56
Vehicle Parts/Repairs	382.41	2,400.00	-2,017.59
Water Utilities	677.70	3,300.00	-2,622.30
Total Expense	108,584.53	183,368.00	-74,783.47
Net Income	**-108,584.53**	**-183,368.00**	**74,783.47**

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Carbondale Park District
Profit & Loss Budget vs. Actual
ATHLETIC FIELD MAINTENANCE

	Jul 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	865.88	767.00	98.88
Health Insurance Expense	5,252.50	2,318.00	2,934.50
IMRF Expense	474.78	632.00	-157.22
Salaries	2,313.78	1,928.00	385.78
Unemployment Expense	30.69	338.00	-307.31
Wages Hourly Fulltime	8,132.36	6,500.00	1,632.36
Wages Hourly Part Time	896.18	1,600.00	-703.82
(A)Payroll Expenses - Other	196.70		
Total (A)Payroll Expenses	18,162.87	14,083.00	4,079.87
Athletic Field Supplies	0.00	200.00	-200.00
Building Repairs/Maintenance	19.98	0.00	19.98
Chemicals	0.00	0.00	0.00
Construction Materials	0.00	50.00	-50.00
Electric Utilities	233.03	500.00	-266.97
Equipment Parts/Repairs	786.65	200.00	586.65
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	161.54	400.00	-238.46
Janitorial Supplies	18.43	225.00	-206.57
Landscaping Supplies	0.00	83.00	-83.00
Maintenance Contracts	0.00	180.00	-180.00
Paint/Supplies	0.00	600.00	-600.00
Rentals	0.00	125.00	-125.00
Shop Supplies/Small Tools	35.63	50.00	-14.37
Vehicle Parts/Repairs	299.94		
Water Utilities	84.96	100.00	-15.04
Total Expense	19,803.03	16,796.00	3,007.03
Net Income	**-19,803.03**	**-16,796.00**	**-3,007.03**

Carbondale Park District
Profit & Loss Budget vs. Actual
ATHLETIC FIELD MAINTENANCE

	Jan - Jul 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	3,854.46	5,198.00	-1,343.54
Health Insurance Expense	12,322.50	16,226.00	-3,903.50
IMRF Expense	4,161.85	4,550.00	-388.15
On Call Wages	3,619.90		
Salaries	9,345.84	14,460.00	-5,114.16
Unemployment Expense	903.66	2,292.00	-1,388.34
Wages Hourly Fulltime	36,751.80	46,204.00	-9,452.20
Wages Hourly Part Time	896.18	7,268.00	-6,371.82
(A)Payroll Expenses - Other	786.80		
Total (A)Payroll Expenses	72,642.99	96,198.00	-23,555.01
Athletic Field Supplies	0.00	1,600.00	-1,600.00
Building Repairs/Maintenance	274.85	200.00	74.85
Chemicals	0.00	500.00	-500.00
Construction Materials	0.00	250.00	-250.00
Electric Utilities	4,775.96	3,300.00	1,475.96
Equipment Parts/Repairs	1,512.46	1,300.00	212.46
Equipment Replacement	986.24		
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	1,169.85	2,500.00	-1,330.15
Gas Utilities	585.69		
Inspection Fee	108.50		
Janitorial Supplies	48.38	1,575.00	-1,526.62
Landscaping Supplies	696.06	581.00	115.06
Maintenance Contracts	244.44	1,260.00	-1,015.56
Misc Supplies	227.25		
Paint/Supplies	0.00	1,600.00	-1,600.00
Rentals	99.00	625.00	-526.00
Safety/First Aid Supplies	69.45		
Shop Supplies/Small Tools	384.58	350.00	34.58
Site Amenities	121.28		
Vehicle Parts/Repairs	923.45		
Water Utilities	821.85	590.00	231.85
Total Expense	85,692.28	112,429.00	-26,736.72
Net Income	**-85,692.28**	**-112,429.00**	**26,736.72**

Carbondale Park District
Profit & Loss Budget vs. Actual
COMMUNITY SERVICE

	Jul 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	86.18	95.00	-8.82
IMRF Expense	0.00	63.00	-63.00
Salaries	514.22	216.00	298.22
Unemployment Expense	3.41	43.00	-39.59
Wages Hourly Fulltime	513.96	624.00	-110.04
Wages Hourly Part Time	99.58	404.00	-304.42
Total (A)Payroll Expenses	1,217.35	1,445.00	-227.65
Total Expense	1,217.35	1,445.00	-227.65
Net Income	**-1,217.35**	**-1,445.00**	**227.65**

Carbondale Park District
Profit & Loss Budget vs. Actual
COMMUNITY SERVICE

	Jan - Jul 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	360.24	593.00	-232.76
IMRF Expense	0.00	482.00	-482.00
On Call Wages	104.00		
Salaries	1,307.12	1,764.00	-456.88
Unemployment Expense	83.06	267.00	-183.94
Wages Hourly Fulltime	3,209.95	4,680.00	-1,470.05
Wages Hourly Part Time	99.58	1,313.00	-1,213.42
Total (A)Payroll Expenses	5,163.95	9,099.00	-3,935.05
Total Expense	5,163.95	9,099.00	-3,935.05
Net Income	**-5,163.95**	**-9,099.00**	**3,935.05**

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Jul 20	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	100.00	-100.00
Beer Sales	1,861.23	2,000.00	-138.77
Concessions	1,460.13	3,000.00	-1,539.87
Donation	0.00	0.00	0.00
Driving Range	3,863.50	3,000.00	863.50
Facility Rental	0.00	225.00	-225.00
Gaming Machines	0.00	1,000.00	-1,000.00
Golf Cart Fees	10,831.94	18,000.00	-7,168.06
Golf Fees	22,986.61	37,000.00	-14,013.39
Jr Golf Fees	0.00	0.00	0.00
Merchandise	2,171.45	3,000.00	-828.55
Miscellaneous Other Revenue	0.00	0.00	0.00
Miscellaneous Shop Revenue	-213.11	0.00	-213.11
Rental Revenue	0.00	1,000.00	-1,000.00
Sales Tax	487.06	500.00	-12.94
Total Income	43,448.81	68,825.00	-25,376.19
Expense			
(A)Payroll Expenses			
FICA Expense	879.72	1,086.00	-206.28
Health Insurance Expense	4,202.00	1,562.00	2,640.00
IMRF Expense	140.36	733.00	-592.64
Overtime	38.99	250.00	-211.01
Salaries	2,930.40	5,249.00	-2,318.60
Unemployment Expense	242.72	479.00	-236.28
Wages Hourly Fulltime	1,541.60	4,300.00	-2,758.40
Wages Hourly Part Time	7,047.57	4,400.00	2,647.57
(A)Payroll Expenses - Other	148.23	0.00	148.23
Total (A)Payroll Expenses	17,171.59	18,059.00	-887.41
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	1,275.56	700.00	575.56
Building Repairs/Maintenance	0.00	167.00	-167.00
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	1,678.20	3,600.00	-1,921.80
Contractor Fees	0.00	50.00	-50.00
Dues and Subscriptions	1,575.49	125.00	1,450.49
Electric Utilities	1,068.37	1,000.00	68.37
Equipment Parts/Repairs	0.00	42.00	-42.00
Fax/Modem	299.00	25.00	274.00
Food/Provisions	0.00	0.00	0.00
Gas Utilities	75.79	159.00	-83.21
Golf Shop Supplies	1,171.78	1,667.00	-495.22
Janitorial Service	0.00	20.00	-20.00
Landscaping Supplies	0.00	20.00	-20.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	261.24	417.00	-155.76
Misc Supplies	0.00	417.00	-417.00
Office Equipment	0.00	0.00	0.00
Office Supplies	0.00	42.00	-42.00
Postage/Freight	0.00	29.00	-29.00

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Jul 20	Budget	$ Over Budget
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Rentals	0.00	400.00	-400.00
Safety/First Aid Supplies	0.00	42.00	-42.00
Sales Tax Expense	515.00	400.00	115.00
Telephone Expense	98.82	417.00	-318.18
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	0.00	42.00	-42.00
Water Utilities	12.18	42.00	-29.82
Total Expense	25,203.02	27,882.00	-2,678.98
Net Income	**18,245.79**	**40,943.00**	**-22,697.21**

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Jan - Jul 20	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	12,600.00	-12,600.00
Beer Sales	4,485.51	10,000.00	-5,514.49
Concessions	3,021.13	16,900.00	-13,878.87
Donation	7,000.00	0.00	7,000.00
Driving Range	8,739.50	11,100.00	-2,360.50
Facility Rental	0.00	650.00	-650.00
Gaming Machines	580.18	5,000.00	-4,419.82
Gift Certificates (Golf)	-50.00		
Golf Cart Fees	37,981.10	70,000.00	-32,018.90
Golf Fees	98,304.23	168,700.00	-70,395.77
Jr Golf Fees	0.00	2,500.00	-2,500.00
Merchandise	6,129.63	15,500.00	-9,370.37
Miscellaneous Other Revenue	84.72	0.00	84.72
Miscellaneous Shop Revenue	-359.09	4,000.00	-4,359.09
Rental Revenue	0.00	1,000.00	-1,000.00
Sales Tax	1,231.83	2,500.00	-1,268.17
Total Income	167,148.74	320,450.00	-153,301.26
Expense			
(A)Payroll Expenses			
FICA Expense	4,884.25	7,151.00	-2,266.75
Health Insurance Expense	9,858.00	10,934.00	-1,076.00
IMRF Expense	4,861.74	4,864.00	-2.26
On Call Wages	10,710.08		
Overtime	70.39	500.00	-429.61
Salaries	24,468.80	39,367.00	-14,898.20
Unemployment Expense	1,400.80	3,154.00	-1,753.20
Wages Hourly Fulltime	13,603.04	25,000.00	-11,396.96
Wages Hourly Part Time	15,348.21	28,600.00	-13,251.79
(A)Payroll Expenses - Other	592.92	0.00	592.92
Total (A)Payroll Expenses	85,798.23	119,570.00	-33,771.77
Advertising/Promotion	288.42	1,500.00	-1,211.58
Bank Charges	3,239.46	4,100.00	-860.54
Building Repairs/Maintenance	0.00	1,169.00	-1,169.00
Computer Equipment/Software	795.00	0.00	795.00
Concession Supplies	3,900.53	13,700.00	-9,799.47
Contractor Fees	128.58	250.00	-121.42
Dues and Subscriptions	1,898.08	875.00	1,023.08
Electric Utilities	3,710.99	5,600.00	-1,889.01
Equipment Parts/Repairs	1,171.78	294.00	877.78
Fax/Modem	2,093.00	175.00	1,918.00
Food/Provisions	9.98	300.00	-290.02
Gas Utilities	767.89	1,204.00	-436.11
Golf Shop Supplies	2,623.39	11,669.00	-9,045.61
Janitorial Service	18.00	140.00	-122.00
Janitorial Supplies	166.00		
Landscaping Supplies	0.00	140.00	-140.00
Licenses	125.00	2,000.00	-1,875.00
Maintenance Contracts	4,526.72	2,919.00	1,607.72
Misc Supplies	73.30	2,919.00	-2,845.70

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Jan - Jul 20	Budget	$ Over Budget
Office Equipment	0.00	700.00	-700.00
Office Supplies	333.53	290.00	43.53
Postage/Freight	61.96	203.00	-141.04
Printing/Reproduction	0.00	500.00	-500.00
Program Supplies	377.06	3,500.00	-3,122.94
Rentals	0.00	1,100.00	-1,100.00
Safety/First Aid Supplies	69.45	294.00	-224.55
Sales Tax Expense	785.00	2,200.00	-1,415.00
Shop Supplies/Small Tools	305.85		
Telephone Expense	1,129.65	2,919.00	-1,789.35
Training and Travel	1,580.72	1,000.00	580.72
Vehicle Parts/Repairs	0.00	294.00	-294.00
Water Utilities	116.65	294.00	-177.35
Total Expense	116,094.22	181,818.00	-65,723.78
Net Income	**51,054.52**	**138,632.00**	**-87,577.48**

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Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF MAINTENANCE

	Jul 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	1,632.74	2,222.00	-589.26
Health Insurance Expense	6,303.00	1,452.00	4,851.00
IMRF Expense	763.36	1,185.00	-421.64
Overtime	277.81	300.00	-22.19
Salaries	7,119.90	8,462.00	-1,342.10
Unemployment Expense	226.31	1,014.00	-787.69
Wages Hourly Fulltime	7,875.01	7,043.00	832.01
Wages Hourly Part Time	6,165.73	13,235.00	-7,069.27
(A)Payroll Expenses - Other	157.34		
Total (A)Payroll Expenses	30,521.20	34,913.00	-4,391.80
Building Repairs/Maintenance	19.80	100.00	-80.20
Chemicals	416.50	1,000.00	-583.50
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	0.00	0.00	0.00
Consultant Services	135.00	0.00	135.00
Contractor Fees	0.00	0.00	0.00
Course Accessories	0.00	100.00	-100.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	1,352.19	2,100.00	-747.81
Equipment Parts/Repairs	32.80	100.00	-67.20
Fertilizer	304.50	1,000.00	-695.50
Fuel/Lubricants	774.56	1,440.00	-665.44
Gas Utilities	73.63	0.00	73.63
Irrigation/Drainage Supply	182.04	0.00	182.04
Janitorial Supplies	0.00	20.00	-20.00
Landscaping Supplies	109.69		
Laundry Services	0.00	0.00	0.00
Maintenance Contracts	121.98	280.00	-158.02
Office Equipment	0.00	0.00	0.00
Office Supplies	0.00	35.00	-35.00
Paint/Supplies	0.00	35.00	-35.00
Postage/Freight	26.35	15.00	11.35
Rentals	148.00	0.00	148.00
Safety/First Aid Supplies	0.00	30.00	-30.00
Shop Supplies/Small Tools	0.00	150.00	-150.00
Telephone Expense	113.26	150.00	-36.74
Vehicle Parts/Repairs	977.70	1,333.00	-355.30
Water Utilities	0.00	90.00	-90.00
Total Expense	35,309.20	42,891.00	-7,581.80
Net Income	**-35,309.20**	**-42,891.00**	**7,581.80**

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09/17/20
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF MAINTENANCE

	Jan - Jul 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	7,166.45	9,252.00	-2,085.55
Health Insurance Expense	11,959.00	10,164.00	1,795.00
IMRF Expense	5,847.37	6,292.00	-444.63
On Call Wages	2,471.79		
Overtime	442.55	1,200.00	-757.45
Salaries	40,665.90	45,129.00	-4,463.10
Unemployment Expense	1,828.25	4,250.00	-2,421.75
Wages Hourly Fulltime	37,462.18	37,561.00	-98.82
Wages Hourly Part Time	13,144.62	37,057.00	-23,912.38
(A)Payroll Expenses - Other	629.36		
Total (A)Payroll Expenses	121,617.47	150,905.00	-29,287.53
Building Repairs/Maintenance	1,134.89	300.00	834.89
Chemicals	4,664.38	14,000.00	-9,335.62
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	26.08	500.00	-473.92
Consultant Services	193.84	200.00	-6.16
Contractor Fees	128.58	0.00	128.58
Course Accessories	0.00	1,400.00	-1,400.00
Dues and Subscriptions	100.00	375.00	-275.00
Electric Utilities	6,413.85	6,800.00	-386.15
Equipment Parts/Repairs	46.24	300.00	-253.76
Fax/Modem	299.00		
Fertilizer	3,374.02	7,000.00	-3,625.98
Fuel/Lubricants	3,401.74	5,800.00	-2,398.26
Gas Utilities	703.20	1,000.00	-296.80
Inspection Fee	140.00		
Irrigation/Drainage Supply	506.92	1,200.00	-693.08
Janitorial Supplies	94.64	140.00	-45.36
Landscaping Supplies	169.89		
Laundry Services	0.00	250.00	-250.00
Licenses	60.00		
Maintenance Contracts	1,023.68	1,960.00	-936.32
Office Equipment	0.00	250.00	-250.00
Office Supplies	28.47	245.00	-216.53
Paint/Supplies	76.28	245.00	-168.72
Postage/Freight	26.35	105.00	-78.65
Rentals	148.00	300.00	-152.00
Safety/First Aid Supplies	69.45	210.00	-140.55
Shop Supplies/Small Tools	193.58	1,050.00	-856.42
Telephone Expense	1,298.40	1,050.00	248.40
Training and Travel	-40.00		
Vehicle Parts/Repairs	4,080.18	6,665.00	-2,584.82
Water Utilities	118.44	630.00	-511.56
Total Expense	150,097.57	202,880.00	-52,782.43
Net Income	**-150,097.57**	**-202,880.00**	**52,782.43**

Carbondale Park District
Profit & Loss Prev Year Comparison
July 2020

	Jul 20	Jul 19	$ Change	% Change
Income				
Alternative Rev-Food Reimb	0.00	1,649.51	-1,649.51	-100.0%
Alternative Revenue	339.50	0.00	339.50	100.0%
Alternative Revenue-Other	679.00	500.00	179.00	35.8%
Aquatic Fees	1,342.98	5,535.46	-4,192.48	-75.7%
AWECC	434.00	14,575.70	-14,141.70	-97.0%
Beer Sales	1,861.23	1,598.32	262.91	16.5%
Concessions	1,460.13	3,793.11	-2,332.98	-61.5%
Donation	2,000.00	0.00	2,000.00	100.0%
Driving Range	3,863.50	4,572.00	-708.50	-15.5%
Facility Rental	0.00	50.00	-50.00	-100.0%
Field Trip Revenue	0.00	150.00	-150.00	-100.0%
Gaming Machines	0.00	27.59	-27.59	-100.0%
Golf Cart Fees	10,831.94	15,906.76	-5,074.82	-31.9%
Golf Fees	22,986.61	28,550.46	-5,563.85	-19.5%
Interest	7.36	81.77	-74.41	-91.0%
Kid Korner Fees	3,415.00	21,989.24	-18,574.24	-84.5%
Merchandise	2,171.45	5,217.81	-3,046.36	-58.4%
Miscellaneous Shop Revenue	-213.11	-312.23	99.12	31.8%
Park Equipment/Garden Rent	70.00	876.05	-806.05	-92.0%
Rec Program Fees	185.00	3,369.20	-3,184.20	-94.5%
Replacement Taxes	13,069.38	13,562.36	-492.98	-3.6%
Room and Pool Rental	0.00	235.00	-235.00	-100.0%
Sales Tax	487.06	962.40	-475.34	-49.4%
State Payments	4,194.80	1,189.97	3,004.83	252.5%
Tax Anticipation Warrant	50,000.00	150,000.00	-100,000.00	-66.7%
Total Income	119,185.83	274,080.48	-154,894.65	-56.5%
Expense				
(A)Payroll Expenses				
FICA Expense	6,565.44	7,613.62	-1,048.18	-13.8%
Health Insurance Expense	35,917.78	26,745.05	9,172.73	34.3%
IMRF Expense	2,563.87	4,368.71	-1,804.84	-41.3%
Overtime	327.62	281.88	45.74	16.2%
Salaries	29,264.14	18,558.40	10,705.74	57.7%
Unemployment Expense	786.37	1,772.36	-985.99	-55.6%
Wages Hourly Fulltime	37,464.28	34,340.82	3,123.46	9.1%
Wages Hourly Part Time	21,105.66	48,718.42	-27,612.76	-56.7%
(A)Payroll Expenses - Other	1,308.63	0.00	1,308.63	100.0%
Total (A)Payroll Expenses	135,303.79	142,399.26	-7,095.47	-5.0%
Advertising/Promotion	0.00	386.41	-386.41	-100.0%
Background check	0.00	153.15	-153.15	-100.0%
Bank Charges	1,369.78	1,515.23	-145.45	-9.6%
Building Repairs/Maintenance	165.58	2,630.93	-2,465.35	-93.7%
Chemicals	416.50	8,299.55	-7,883.05	-95.0%
CO-OP Program Expense	0.00	4,030.32	-4,030.32	-100.0%
Concession Supplies	1,678.20	3,273.61	-1,595.41	-48.7%
Construction Materials	0.00	21.24	-21.24	-100.0%
Consultant Services	135.00	150.00	-15.00	-10.0%
Contractor Fees	9.00	7,608.40	-7,599.40	-99.9%
Course Accessories	0.00	503.05	-503.05	-100.0%
Dues and Subscriptions	1,638.41	0.00	1,638.41	100.0%
Electric Utilities	5,896.60	12,446.03	-6,549.43	-52.6%
Equipment Parts/Repairs	1,520.80	968.15	552.65	57.1%
Equipment Replacement	0.00	200.00	-200.00	-100.0%
Fax/Modem	1,236.97	1,524.75	-287.78	-18.9%
Fertilizer	304.50	71.94	232.56	323.3%
Field Trip Expense	0.00	1,769.28	-1,769.28	-100.0%
Food/Provisions	309.39	5,667.89	-5,358.50	-94.5%
Fuel/Lubricants	1,033.03	7,159.16	-6,126.13	-85.6%
Gas Utilities	1,153.09	2,902.59	-1,749.50	-60.3%
Golf Shop Supplies	1,171.78	4,336.19	-3,164.41	-73.0%
Irrigation/Drainage Supply	182.04	0.00	182.04	100.0%
Janitorial Service	0.00	23.97	-23.97	-100.0%

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09/17/20

Accrual Basis

Carbondale Park District
Profit & Loss Prev Year Comparison
July 2020

	Jul 20	Jul 19	$ Change	% Change
Janitorial Supplies	252.30	580.38	-328.08	-56.5%
Landscaping Supplies	109.69	912.75	-803.06	-88.0%
Leases	0.00	175.36	-175.36	-100.0%
Legal and Accounting Fees	5,080.00	16,484.50	-11,404.50	-69.2%
Licenses	0.00	75.00	-75.00	-100.0%
Maintenance Contracts	1,280.03	3,914.41	-2,634.38	-67.3%
Meeting Expense	322.50	0.00	322.50	100.0%
Misc Supplies	167.78	1,333.21	-1,165.43	-87.4%
Office Supplies	327.25	422.65	-95.40	-22.6%
Paint/Supplies	0.00	11.60	-11.60	-100.0%
Payment Other Entities	0.00	2,076.72	-2,076.72	-100.0%
Penalties	0.25	0.00	0.25	100.0%
Postage/Freight	26.35	268.48	-242.13	-90.2%
Printing/Reproduction	0.00	1,188.95	-1,188.95	-100.0%
Program Supplies	78.09	158.21	-80.12	-50.6%
Rentals	148.00	1,685.25	-1,537.25	-91.2%
Safety/First Aid Supplies	0.00	10.92	-10.92	-100.0%
Sales Tax Expense	515.00	793.99	-278.99	-35.1%
Shop Supplies/Small Tools	35.63	186.65	-151.02	-80.9%
Telephone Expense	514.52	903.43	-388.91	-43.1%
Training and Travel	0.00	128.24	-128.24	-100.0%
Vehicle Parts/Repairs	1,294.19	1,312.69	-18.50	-1.4%
Water Utilities	123.41	2,016.71	-1,893.30	-93.9%
Total Expense	163,799.45	242,681.20	-78,881.75	-32.5%
Net Income	**-44,613.62**	**31,399.28**	**-76,012.90**	**-242.1%**

OUTDOOR AQUATICS CENTER FUND
Balance Sheet
As of July 31, 2020

	Jul 31, 20
ASSETS	
Current Assets	
Checking/Savings	
Cash-Aquatics Center	17,609.67
Total Checking/Savings	17,609.67
Other Current Assets	
Due to General	-235,517.88
Total Other Current Assets	-235,517.88
Total Current Assets	-217,908.21
TOTAL ASSETS	**-217,908.21**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-362.99
Total Accounts Payable	-362.99
Total Current Liabilities	-362.99
Total Liabilities	-362.99
Equity	
Fund Balance-Restricted	-122,177.37
Unrestricted Net Assets	-97,407.76
Net Income	2,039.91
Total Equity	-217,545.22
TOTAL LIABILITIES & EQUITY	**-217,908.21**

OUTDOOR AQUATICS CENTER FUND
Profit & Loss
July 2020

		Jul 20
Ordinary Income/Expense		
Expense		
Dues/Subscriptions		2,591.65
Gas Utiltiies		65.03
Facilities and Equipment		
New Equipment	0.00	
Total Facilities and Equipment		0.00
Operations		
Telephone Expense	39.72	
Electric Utilities	199.75	
Water Utilities	20.41	
Total Operations		259.88
Total Expense		2,916.56
Net Ordinary Income		-2,916.56
Net Income		**-2,916.56**

OUTDOOR AQUATICS CENTER FUND
Profit & Loss
January through July 2020

		Jan - Jul 20
Ordinary Income/Expense		
Income		
Alternative Revenue		6,826.00
Program Income		
Swim Programs	724.20	
SSP PASS	-2,074.00	
Program Income - Other	1,750.00	
Total Program Income		400.20
Fundraisers		3,065.65
Total Income		10,291.85
Expense		
Dues/Subscriptions		2,591.65
Building Repairs/Maintenance		1,684.43
Gas Utiltiies		438.87
Bank Service Charges		133.01
Contract Services		180.00
Facilities and Equipment		
New Equipment	249.84	
Total Facilities and Equipment		249.84
Operations		
Telephone Expense	984.57	
Electric Utilities	1,807.81	
Water Utilities	193.28	
Total Operations		2,985.66
Total Expense		8,263.46
Net Ordinary Income		2,028.39
Other Income/Expense		
Other Income		
Interest Income		11.52
Total Other Income		11.52
Net Other Income		11.52
Net Income		**2,039.91**

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09/17/20

Accrual Basis

OUTDOOR AQUATICS CENTER FUND
Profit & Loss Budget vs. Actual
July 2020

	Jul 20		Budget	
Ordinary Income/Expense				
Income				
Alternative Revenue		0.00		5,000.00
Program Income				
Swim Programs	0.00		4,500.00	
Daily Admission	0.00		48,781.00	
SSP PASS	0.00		0.00	
Total Program Income		0.00		53,281.00
Concessions		0.00		15,000.00
Donations		0.00		0.00
Fundraisers		0.00		1,000.00
Total Income		0.00		74,281.00
Expense				
Dues/Subscriptions		2,591.65		
Equipment Parts/Repairs		0.00		200.00
Licenses		0.00		0.00
Building Repairs/Maintenance		0.00		300.00
Safety Supplies		0.00		100.00
Payroll Expenses				
Wages Fulltime	0.00		32,125.00	
Total Payroll Expenses		0.00		32,125.00
Gas Utiltiies		65.03		100.00
Bank Service Charges		0.00		1,600.00
Contract Services				
Outside Contract Services	0.00		11,000.00	
Total Contract Services		0.00		11,000.00
Facilities and Equipment				
New Equipment	0.00			
Total Facilities and Equipment		0.00		
Operations				
Concession Supplies	0.00		1,400.00	
Janitorial Supplies	0.00		180.00	
Landscaping Supplies	0.00		0.00	
Maintenance Contracts	0.00		105.00	
Miscellaneous Supplies	0.00		50.00	
Offic Supplies	0.00		80.00	
Telephone Expense	39.72		300.00	
Electric Utilities	199.75		1,000.00	
Water Utilities	20.41		2,000.00	
Total Operations		259.88		5,115.00
Program Supplies		0.00		300.00
Total Expense		2,916.56		50,840.00
Net Ordinary Income		-2,916.56		23,441.00
Net Income		**-2,916.56**		**23,441.00**

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09/17/20
Accrual Basis

OUTDOOR AQUATICS CENTER FUND
Profit & Loss Budget vs. Actual
July 2020

		$ Over Budget
Ordinary Income/Expense		
Income		
Alternative Revenue		-5,000.00
Program Income		
Swim Programs	-4,500.00	
Daily Admission	-48,781.00	
SSP PASS	0.00	
Total Program Income		-53,281.00
Concessions		-15,000.00
Donations		0.00
Fundraisers		-1,000.00
Total Income		-74,281.00
Expense		
Dues/Subscriptions		
Equipment Parts/Repairs		-200.00
Licenses		0.00
Building Repairs/Maintenance		-300.00
Safety Supplies		-100.00
Payroll Expenses		
Wages Fulltime	-32,125.00	
Total Payroll Expenses		-32,125.00
Gas Utiltiies		-34.97
Bank Service Charges		-1,600.00
Contract Services		
Outside Contract Services	-11,000.00	
Total Contract Services		-11,000.00
Facilities and Equipment		
New Equipment		
Total Facilities and Equipment		
Operations		
Concession Supplies	-1,400.00	
Janitorial Supplies	-180.00	
Landscaping Supplies	0.00	
Maintenance Contracts	-105.00	
Miscellaneous Supplies	-50.00	
Offic Supplies	-80.00	
Telephone Expense	-260.28	
Electric Utilities	-800.25	
Water Utilities	-1,979.59	
Total Operations		-4,855.12
Program Supplies		-300.00
Total Expense		-47,923.44
Net Ordinary Income		-26,357.56
Net Income		**-26,357.56**

Carbondale Park District
Balance Sheet
As of August 31, 2020

	Aug 31, 20
ASSETS	
Current Assets	
Checking/Savings	
Cash-General Fund	27,536.96
CASH-ILPD Liquid Asset	0.17
General Fund CD	8,362.30
Total Checking/Savings	35,899.43
Other Current Assets	
Due From Aquatics	221,433.03
Due from Bond & Interest	-236,109.90
Due from Other Governments	15,711.42
Inventory-Golf Course	15,734.47
Property Tax Receivable	1,073,066.20
Total Other Current Assets	1,089,835.22
Total Current Assets	1,125,734.65
TOTAL ASSETS	**1,125,734.65**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-6,969.89
Total Accounts Payable	-6,969.89
Other Current Liabilities	
Accrued Payroll	45,053.65
Accrued UC Taxes	3,405.74
Aflac Withholding	661.42
Child Support	950.42
Federal Withholding	12,167.37
Fund Balance	544,597.84
IMRF Withholding	15,452.55
Insurance Withholding	-9,479.33
Other Withholding	765.13
State Withholding	1,243.16
Tax Anticipation Warrent	150,000.00
Wage Garnishments	564.51
Total Other Current Liabilities	765,382.46
Total Current Liabilities	758,412.57
Total Liabilities	758,412.57
Equity	
Deferred Infow of Resources	959,343.72
Retained Earnings	-489,070.15
Net Income	-102,951.49
Total Equity	367,322.08
TOTAL LIABILITIES & EQUITY	**1,125,734.65**

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09/17/20
Accrual Basis

Carbondale Park District
Profit & Loss
DEBT SERVICE-AUGUST

	TOTAL
Income	
Tax Anticipation Warrant	50,000.00
Total Income	50,000.00
Expense	0.00
Net Income	**50,000.00**

Carbondale Park District
Profit & Loss
DEBT SERVICE

	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20
Income							
Tax Anticipation Warrant	0.00	0.00	100,000.00	100,000.00	50,000.00	100,000.00	50,000.00
Total Income	0.00	0.00	100,000.00	100,000.00	50,000.00	100,000.00	50,000.00
Expense							
Loan Interest	0.00	0.00	0.00	0.00	0.00	12,445.07	0.00
Total Expense	0.00	0.00	0.00	0.00	0.00	12,445.07	0.00
Net Income	**0.00**	**0.00**	**100,000.00**	**100,000.00**	**50,000.00**	**87,554.93**	**50,000.00**

Carbondale Park District
Profit & Loss
DEBT SERVICE

	Aug 20	TOTAL
Income		
Tax Anticipation Warrant	50,000.00	450,000.00
Total Income	50,000.00	450,000.00
Expense		
Loan Interest	0.00	12,445.07
Total Expense	0.00	12,445.07
Net Income	**50,000.00**	**437,554.93**

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Aug 20	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	2,000.00	-2,000.00
Alternative Revenue-Other	14,056.00		
Bond Proceeds	0.00	0.00	0.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Fundraiser	0.00	0.00	0.00
Interest	13.14		
Mobile Home Taxes	0.00	0.00	0.00
Real Estate Taxes	0.00	420,647.00	-420,647.00
Rental Revenue	0.00	0.00	0.00
Replacement Taxes	9,657.76	0.00	9,657.76
Sales Tax	0.00	0.00	0.00
Tax Anticipation Warrant	0.00	0.00	0.00
Total Income	23,726.90	422,647.00	-398,920.10
Expense			
(A)Payroll Expenses			
Disc Golf Labor	0.00	0.00	0.00
FICA Expense	645.28	736.00	-90.72
Health Insurance Expense	1,594.78	1,515.00	79.78
IMRF Expense	886.31	721.00	165.31
Overtime	86.52	30.00	56.52
Salaries	6,403.20	7,005.00	-601.80
Unemployment Expense	35.62	325.00	-289.38
Wages Hourly Fulltime	2,343.25	2,500.00	-156.75
Wages Hourly Part Time	1,040.00	83.00	957.00
(A)Payroll Expenses - Other	130.58	0.00	130.58
Total (A)Payroll Expenses	13,165.54	12,915.00	250.54
Advertising/Promotion	274.00	0.00	274.00
Awards/Recognition	0.00	0.00	0.00
Background check	0.00	60.00	-60.00
Bank Charges	0.00	16.00	-16.00
Building Repairs/Maintenance	0.00	66.00	-66.00
Chemicals	0.00	0.00	0.00
Clothing	0.00	0.00	0.00
CO-OP Program Expense	0.00	0.00	0.00
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	0.00	0.00	0.00
Construction Materials	0.00	0.00	0.00
Consultant Services	0.00	2,000.00	-2,000.00
Contractor Fees	0.00	1,000.00	-1,000.00
Course Accessories	0.00	0.00	0.00
Disc Golf Supplies	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	340.83	300.00	40.83
Equipment Parts/Repairs	0.00	25.00	-25.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	0.00	45.00	-45.00
Fertilizer	0.00	0.00	0.00
Field Trip Expense	0.00	0.00	0.00
Food/Provisions	0.00	10.00	-10.00

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Aug 20	Budget	$ Over Budget
Fuel/Lubricants	0.00	15.00	-15.00
Gas Utilities	94.07	100.00	-5.93
Golf Shop Supplies	0.00	0.00	0.00
Inspection Fee	0.00	0.00	0.00
Irrigation/Drainage Supply	0.00	0.00	0.00
Janitorial Service	0.00	0.00	0.00
Janitorial Supplies	0.00	25.00	-25.00
Landscaping Supplies	0.00	0.00	0.00
Laundry Services	0.00	0.00	0.00
Leases	35.01	30.00	5.01
Legal and Accounting Fees	3,695.00	2,000.00	1,695.00
Licenses	0.00	0.00	0.00
Loan Interest	0.00	0.00	0.00
Loan Payment	0.00	0.00	0.00
Maintenance Contracts	65.00	167.00	-102.00
Meeting Expense	0.00	50.00	-50.00
Misc Supplies	0.00	0.00	0.00
New Construction	0.00	0.00	0.00
New Equipment	0.00	0.00	0.00
Office Equipment	0.00	0.00	0.00
Office Supplies	0.00	150.00	-150.00
Paint/Supplies	0.00	0.00	0.00
Payment Other Entities	0.00	2,100.00	-2,100.00
Payroll Tax Expense	0.00	0.00	0.00
Penalties	0.00	165.00	-165.00
PLPD Insurance	0.00	0.00	0.00
Plpd Insurance Claim	0.00	0.00	0.00
Postage/Freight	0.00	125.00	-125.00
Printing/Reproduction	0.00	100.00	-100.00
Professional Fees	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Reconstruction of Existing Faci	0.00	0.00	0.00
Rentals	0.00	100.00	-100.00
Repairs and Maintenance	0.00	10.00	-10.00
Safety/First Aid Supplies	0.00	0.00	0.00
Sales Tax Expense	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	0.00	0.00
Site Amenities	0.00	0.00	0.00
Taw Loan Repayment	0.00	0.00	0.00
Telephone Expense	132.01	200.00	-67.99
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	0.00	25.00	-25.00
Water Utilities	52.73	15.00	37.73
Workman's Comp Insurance	7,832.00	1,667.00	6,165.00
Total Expense	25,686.19	23,481.00	2,205.19
Net Income	**-1,959.29**	**399,166.00**	**-401,125.29**

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jan - Aug 20	Budget	$ Over Budget
Income			
Alternative Revenue	12,823.15	2,000.00	10,823.15
Alternative Revenue-Other	16,901.09		
Bond Proceeds	0.00	0.00	0.00
Contributions/Grant Opportuniti	2,893.05	2,000.00	893.05
Donation	2,000.00		
Fundraiser	0.00	0.00	0.00
Interest	6,645.91		
Mobile Home Taxes	0.00	1,400.00	-1,400.00
Real Estate Taxes	113,722.66	420,647.00	-306,924.34
Rental Revenue	0.00	0.00	0.00
Replacement Taxes	72,164.83	9,700.00	62,464.83
Sales Tax	0.00	0.00	0.00
Tax Anticipation Warrant	0.00	0.00	0.00
Total Income	227,150.69	435,747.00	-208,596.31
Expense			
(A)Payroll Expenses			
Disc Golf Labor	0.00	0.00	0.00
FICA Expense	5,821.40	5,888.00	-66.60
Health Insurance Expense	16,696.46	12,117.00	4,579.46
IMRF Expense	5,674.44	5,768.00	-93.56
On Call Wages	866.08		
Overtime	484.13	240.00	244.13
Salaries	54,547.16	56,040.00	-1,492.84
Unemployment Expense	1,124.69	2,600.00	-1,475.31
Wages Hourly Fulltime	20,311.37	20,000.00	311.37
Wages Hourly Part Time	6,837.82	668.00	6,169.82
(A)Payroll Expenses - Other	1,013.02	0.00	1,013.02
Total (A)Payroll Expenses	113,376.57	103,321.00	10,055.57
Advertising/Promotion	982.88	100.00	882.88
Awards/Recognition	-150.12	0.00	-150.12
Background check	0.00	420.00	-420.00
Bank Charges	0.00	136.00	-136.00
Building Repairs/Maintenance	515.73	735.00	-219.27
Chemicals	0.00	0.00	0.00
Clothing	0.00	0.00	0.00
CO-OP Program Expense	0.00	0.00	0.00
Computer Equipment/Software	402.49	200.00	202.49
Concession Supplies	0.00	0.00	0.00
Construction Materials	0.00	0.00	0.00
Consultant Services	12,000.00	4,000.00	8,000.00
Contractor Fees	5,785.58	5,600.00	185.58
Course Accessories	0.00	0.00	0.00
Disc Golf Supplies	0.00	0.00	0.00
Dues and Subscriptions	1,054.96	4,461.00	-3,406.04
Electric Utilities	1,834.44	2,900.00	-1,065.56
Equipment Parts/Repairs	90.00	100.00	-10.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	2,370.35	320.00	2,050.35
Fertilizer	0.00	0.00	0.00

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jan - Aug 20	Budget	$ Over Budget
Field Trip Expense	0.00	0.00	0.00
Food/Provisions	115.71	80.00	35.71
Fuel/Lubricants	22.34	140.00	-117.66
Gas Utilities	1,851.29	1,550.00	301.29
Golf Shop Supplies	0.00	0.00	0.00
Inspection Fee	0.00	0.00	0.00
Irrigation/Drainage Supply	0.00	0.00	0.00
Janitorial Service	0.00	0.00	0.00
Janitorial Supplies	378.94	200.00	178.94
Landscaping Supplies	0.00	0.00	0.00
Laundry Services	0.00	0.00	0.00
Leases	582.90	230.00	352.90
Legal and Accounting Fees	36,805.00	32,000.00	4,805.00
Licenses	0.00	0.00	0.00
Loan Interest	0.00	0.00	0.00
Loan Payment	0.00	0.00	0.00
Maintenance Contracts	1,606.20	1,336.00	270.20
Meeting Expense	402.50	150.00	252.50
Misc Supplies	75.94	50.00	25.94
New Construction	0.00	0.00	0.00
New Equipment	0.00	0.00	0.00
Office Equipment	0.00	100.00	-100.00
Office Supplies	1,829.98	1,400.00	429.98
Paint/Supplies	0.00	0.00	0.00
Payment Other Entities	0.00	2,150.00	-2,150.00
Payroll Tax Expense	0.00	0.00	0.00
Penalties	141.53	1,340.00	-1,198.47
PLPD Insurance	0.00	0.00	0.00
Plpd Insurance Claim	0.00	0.00	0.00
Postage/Freight	245.72	500.00	-254.28
Printing/Reproduction	56.00	400.00	-344.00
Professional Fees	0.00	0.00	0.00
Program Supplies	0.00	25.00	-25.00
Reconstruction of Existing Faci	0.00	0.00	0.00
Rentals	410.00	700.00	-290.00
Repairs and Maintenance	0.00	100.00	-100.00
Safety/First Aid Supplies	871.21	0.00	871.21
Sales Tax Expense	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	0.00	0.00
Site Amenities	0.00	0.00	0.00
Taw Loan Repayment	50,189.86	0.00	50,189.86
Telephone Expense	1,207.92	1,400.00	-192.08
Training and Travel	0.00	300.00	-300.00
Vehicle Parts/Repairs	0.00	75.00	-75.00
Water Utilities	225.55	140.00	85.55
Workman's Comp Insurance	23,496.00	13,336.00	10,160.00
Total Expense	258,777.47	179,995.00	78,782.47
Net Income	**-31,626.78**	**255,752.00**	**-287,378.78**

Carbondale Park District
Profit & Loss Budget vs. Actual
AQUATICS

	Aug 20	Budget	$ Over Budget
Income			
Alternative Revenue	106.01		
Alternative Revenue-Other	0.00	900.00	-900.00
Aquatic Fees	2,369.04	8,000.00	-5,630.96
Donation	500.00		
Total Income	2,975.05	8,900.00	-5,924.95
Expense			
(A)Payroll Expenses			
FICA Expense	606.96	948.00	-341.04
Health Insurance Expense	348.50	1,179.00	-830.50
IMRF Expense	239.10	334.00	-94.90
Salaries	2,739.00	2,128.00	611.00
Unemployment Expense	81.13	420.00	-338.87
Wages Hourly Fulltime	2,826.40	2,320.00	506.40
Wages Hourly Part Time	2,368.81	7,994.00	-5,625.19
(A)Payroll Expenses - Other	37.21		
Total (A)Payroll Expenses	9,247.11	15,323.00	-6,075.89
Bank Charges	0.00	220.00	-220.00
Building Repairs/Maintenance	9.00	0.00	9.00
Chemicals	769.00	0.00	769.00
CO-OP Program Expense	0.00	0.00	0.00
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	0.00	0.00
Electric Utilities	0.00	1,200.00	-1,200.00
Equipment Parts/Repairs	0.00	265.00	-265.00
Fax/Modem	0.00	30.00	-30.00
Gas Utilities	148.05	1,300.00	-1,151.95
Inspection Fee	60.00		
Janitorial Supplies	39.63	0.00	39.63
Leases	35.01	35.00	0.01
Maintenance Contracts	93.34	120.00	-26.66
Misc Supplies	8.59		
Office Supplies	0.00	0.00	0.00
Postage/Freight	0.00	30.00	-30.00
Printing/Reproduction	0.00	30.00	-30.00
Program Supplies	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	150.00	-150.00
Shop Supplies/Small Tools	0.00	10.00	-10.00
Telephone Expense	4.69	90.00	-85.31
Training and Travel	266.00		
Water Utilities	0.00	200.00	-200.00
Total Expense	10,680.42	19,003.00	-8,322.58
Net Income	**-7,705.37**	**-10,103.00**	**2,397.63**

Carbondale Park District
Profit & Loss Budget vs. Actual
AQUATICS

	Jan - Aug 20	Budget	$ Over Budget
Income			
Alternative Revenue	266.01		
Alternative Revenue-Other	0.00	5,090.00	-5,090.00
Aquatic Fees	13,854.80	57,000.00	-43,145.20
Donation	500.00		
Total Income	14,620.81	62,090.00	-47,469.19
Expense			
(A)Payroll Expenses			
FICA Expense	4,514.31	8,239.00	-3,724.69
Health Insurance Expense	2,814.20	9,432.00	-6,617.80
IMRF Expense	3,092.68	3,004.00	88.68
On Call Wages	3,472.80		
Overtime	0.00		
Salaries	12,536.20	19,154.00	-6,617.80
Unemployment Expense	1,612.76	3,650.00	-2,037.24
Wages Hourly Fulltime	12,075.70	20,880.00	-8,804.30
Wages Hourly Part Time	30,925.27	68,096.00	-37,170.73
(A)Payroll Expenses - Other	186.05		
Total (A)Payroll Expenses	71,229.97	132,455.00	-61,225.03
Bank Charges	271.74	1,765.00	-1,493.26
Building Repairs/Maintenance	1,012.32	2,800.00	-1,787.68
Chemicals	1,704.00	2,500.00	-796.00
CO-OP Program Expense	683.85	2,630.00	-1,946.15
Computer Equipment/Software	35.63	450.00	-414.37
Contractor Fees	3,235.56	1,300.00	1,935.56
Dues and Subscriptions	4.16		
Electric Utilities	3,084.95	7,600.00	-4,515.05
Equipment Parts/Repairs	305.36	4,230.00	-3,924.64
Fax/Modem	797.36	240.00	557.36
Gas Utilities	11,873.85	12,700.00	-826.15
Inspection Fee	60.00		
Janitorial Supplies	328.37	860.00	-531.63
Leases	292.05	280.00	12.05
Maintenance Contracts	1,099.72	1,025.00	74.72
Misc Supplies	8.59		
Office Supplies	111.97	280.00	-168.03
Postage/Freight	61.97	240.00	-178.03
Printing/Reproduction	91.50	240.00	-148.50
Program Supplies	0.00	725.00	-725.00
Safety/First Aid Supplies	268.72	700.00	-431.28
Shop Supplies/Small Tools	0.00	70.00	-70.00
Telephone Expense	458.70	1,140.00	-681.30
Training and Travel	678.00		
Vehicle Parts/Repairs	-0.30		
Water Utilities	678.49	1,540.00	-861.51
Total Expense	98,376.53	175,770.00	-77,393.47
Net Income	**-83,755.72**	**-113,680.00**	**29,924.28**

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09/17/20
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Aug 20	Budget	$ Over Budget
Income			
Alternative Revenue	48.01		
Alternative Revenue-Other	0.00	985.00	-985.00
Fees From User Groups	0.00	5,000.00	-5,000.00
Miscellaneous Other Revenue	0.00	0.00	0.00
Park Equipment/Garden Rent	365.00	915.00	-550.00
Rec Program Fees	205.00	2,400.00	-2,195.00
Room and Pool Rental	0.00	0.00	0.00
Total Income	618.01	9,300.00	-8,681.99
Expense			
(A)Payroll Expenses			
FICA Expense	478.79	374.00	104.79
Health Insurance Expense	1,045.50	1,179.00	-133.50
IMRF Expense	261.11	368.00	-106.89
On Call Wages	423.63		
Overtime	0.00		
Salaries	4,053.72	2,128.00	1,925.72
Unemployment Expense	0.63	368.00	-367.37
Wages Hourly Fulltime	1,762.77	2,784.00	-1,021.23
Wages Hourly Part Time	18.50	6,000.00	-5,981.50
(A)Payroll Expenses - Other	115.88		
Total (A)Payroll Expenses	8,160.53	13,201.00	-5,040.47
Advertising/Promotion	63.03		
Bank Charges	0.00	220.00	-220.00
Building Repairs/Maintenance	8.99	100.00	-91.01
Clothing	0.00	0.00	0.00
CO-OP Program Expense	0.00	1,184.00	-1,184.00
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	330.00	-330.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	0.00	550.00	-550.00
Fax/Modem	0.00	25.00	-25.00
Field Trip Expense	0.00	900.00	-900.00
Food/Provisions	0.00	315.00	-315.00
Fuel/Lubricants	0.00	275.00	-275.00
Gas Utilities	74.02	800.00	-725.98
Inspection Fee	60.00		
Janitorial Supplies	39.63	55.00	-15.37
Leases	35.01	35.00	0.01
Maintenance Contracts	93.33	105.00	-11.67
Office Supplies	0.00	0.00	0.00
Postage/Freight	0.00	50.00	-50.00
Printing/Reproduction	0.00	50.00	-50.00
Program Supplies	0.00	0.00	0.00
Rentals	0.00	40.00	-40.00
Telephone Expense	4.69	70.00	-65.31

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Aug 20	Budget	$ Over Budget
Vehicle Parts/Repairs	0.00	45.00	-45.00
Water Utilities	0.00	170.00	-170.00
Total Expense	8,539.23	18,520.00	-9,980.77
Net Income	**-7,921.22**	**-9,220.00**	**1,298.78**

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jan - Aug 20	Budget	$ Over Budget
Income			
Alternative Revenue	48.01		
Alternative Revenue-Other	4,000.00	1,250.00	2,750.00
Aquatic Fees	506.22		
Donation	25.00		
Fees From User Groups	7,172.22	8,000.00	-827.78
Miscellaneous Other Revenue	0.00	0.00	0.00
Park Equipment/Garden Rent	965.00	5,885.00	-4,920.00
Rec Program Fees	3,476.16	28,450.00	-24,973.84
Room and Pool Rental	588.00	1,330.00	-742.00
Total Income	16,780.61	44,915.00	-28,134.39
Expense			
(A)Payroll Expenses			
FICA Expense	3,663.67	3,368.00	295.67
Health Insurance Expense	8,437.80	9,432.00	-994.20
IMRF Expense	2,563.48	3,314.00	-750.52
On Call Wages	6,384.15		
Overtime	0.00		
Salaries	16,480.36	19,154.00	-2,673.64
Unemployment Expense	1,067.65	2,452.00	-1,384.35
Wages Hourly Fulltime	14,092.80	25,056.00	-10,963.20
Wages Hourly Part Time	10,934.62	29,624.00	-18,689.38
(A)Payroll Expenses - Other	583.16		
Total (A)Payroll Expenses	64,207.69	92,400.00	-28,192.31
Advertising/Promotion	63.03		
Bank Charges	271.74	1,765.00	-1,493.26
Building Repairs/Maintenance	825.35	800.00	25.35
Clothing	0.00	500.00	-500.00
CO-OP Program Expense	875.23	3,894.00	-3,018.77
Computer Equipment/Software	35.62	450.00	-414.38
Concession Supplies	87.17		
Contractor Fees	2,935.07	2,210.00	725.07
Dues and Subscriptions	99.74	0.00	99.74
Electric Utilities	1,682.63	3,800.00	-2,117.37
Fax/Modem	797.36	200.00	597.36
Field Trip Expense	0.00	2,400.00	-2,400.00
Food/Provisions	348.39	1,175.00	-826.61
Fuel/Lubricants	139.46	835.00	-695.54
Gas Utilities	6,221.08	7,200.00	-978.92
Inspection Fee	60.00		
Janitorial Supplies	235.90	440.00	-204.10
Leases	292.06	280.00	12.06
Licenses	300.00		
Maintenance Contracts	1,306.92	1,070.00	236.92
Office Supplies	123.64	280.00	-156.36
Postage/Freight	61.97	400.00	-338.03
Printing/Reproduction	0.00	400.00	-400.00
Program Supplies	613.36	1,760.00	-1,146.64
Rentals	0.00	320.00	-320.00
Safety/First Aid Supplies	69.45		

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jan - Aug 20	Budget	$ Over Budget
Telephone Expense	458.71	975.00	-516.29
Vehicle Parts/Repairs	421.49	360.00	61.49
Water Utilities	417.42	885.00	-467.58
Total Expense	82,950.48	124,799.00	-41,848.52
Net Income	**-66,169.87**	**-79,884.00**	**13,714.13**

Carbondale Park District
Profit & Loss Budget vs. Actual
AWECC

	Aug 20	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	0.00	300.00	-300.00
Alternative Revenue-Other	0.00	923.00	-923.00
AWECC	-465.00	13,000.00	-13,465.00
Fundraiser	0.00	0.00	0.00
State Payments	0.00	0.00	0.00
Total Income	-465.00	14,223.00	-14,688.00
Expense			
(A)Payroll Expenses			
FICA Expense	396.17	947.00	-550.83
Health Insurance Expense	1,742.50	1,964.00	-221.50
IMRF Expense	310.87	474.00	-163.13
Overtime	33.16	50.00	-16.84
Salaries	1,510.00	1,388.00	122.00
Unemployment Expense	31.63	204.00	-172.37
Wages Hourly Fulltime	5,140.80	4,937.00	203.80
Wages Hourly Part Time	0.00	6,000.00	-6,000.00
(A)Payroll Expenses - Other	196.67		
Total (A)Payroll Expenses	9,361.80	15,964.00	-6,602.20
Advertising/Promotion	0.00	100.00	-100.00
Bank Charges	12.62	50.00	-37.38
Building Repairs/Maintenance	0.00	33.00	-33.00
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	250.00	-250.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	0.00	150.00	-150.00
Equipment Parts/Repairs	0.00	17.00	-17.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	0.00	17.00	-17.00
Food/Provisions	0.00	1,042.00	-1,042.00
Gas Utilities	24.68	150.00	-125.32
Inspection Fee	60.00		
Janitorial Supplies	39.62	167.00	-127.38
Leases	35.01	35.00	0.01
Licenses	0.00	0.00	0.00
Maintenance Contracts	93.33	91.00	2.33
Office Supplies	0.00	25.00	-25.00
Paint/Supplies	0.00	25.00	-25.00
Postage/Freight	0.00	25.00	-25.00
Printing/Reproduction	0.00	75.00	-75.00
Program Supplies	0.00	125.00	-125.00
Safety/First Aid Supplies	0.00	10.00	-10.00
Telephone Expense	4.67	92.00	-87.33
Water Utilities	0.00	55.00	-55.00
Total Expense	9,631.73	18,498.00	-8,866.27
Net Income	**-10,096.73**	**-4,275.00**	**-5,821.73**

Carbondale Park District
Profit & Loss Budget vs. Actual
AWECC

	Jan - Aug 20	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	1,666.31	2,800.00	-1,133.69
Alternative Revenue-Other	0.00	1,084.00	-1,084.00
Aquatic Fees	4,508.00		
AWECC	34,510.42	104,000.00	-69,489.58
Fundraiser	0.00	500.00	-500.00
State Payments	1,887.09	0.00	1,887.09
Total Income	42,571.82	108,384.00	-65,812.18
Expense			
(A)Payroll Expenses			
FICA Expense	3,333.92	7,041.00	-3,707.08
Health Insurance Expense	12,651.00	15,712.00	-3,061.00
IMRF Expense	3,411.78	4,224.00	-812.22
On Call Wages	5,998.08		
Overtime	146.62	155.00	-8.38
Salaries	6,140.00	8,710.00	-2,570.00
Unemployment Expense	1,335.97	1,205.00	130.97
Wages Hourly Fulltime	30,423.95	47,624.00	-17,200.05
Wages Hourly Part Time	10,134.15	35,539.00	-25,404.85
(A)Payroll Expenses - Other	984.17		
Total (A)Payroll Expenses	74,559.64	120,210.00	-45,650.36
Advertising/Promotion	0.00	300.00	-300.00
Bank Charges	436.98	400.00	36.98
Building Repairs/Maintenance	1,796.74	264.00	1,532.74
Computer Equipment/Software	140.30	150.00	-9.70
Contractor Fees	2,903.06	2,000.00	903.06
Dues and Subscriptions	52.16	60.00	-7.84
Electric Utilities	832.28	1,133.00	-300.72
Equipment Parts/Repairs	0.00	136.00	-136.00
Equipment Replacement	0.00	200.00	-200.00
Fax/Modem	797.27	136.00	661.27
Food/Provisions	3,388.94	7,945.00	-4,556.06
Gas Utilities	2,036.30	2,150.00	-113.70
Inspection Fee	60.00		
Janitorial Supplies	339.30	1,336.00	-996.70
Leases	292.06	280.00	12.06
Licenses	0.00	0.00	0.00
Maintenance Contracts	998.43	833.00	165.43
Office Supplies	81.05	200.00	-118.95
Paint/Supplies	0.00	100.00	-100.00
Postage/Freight	61.97	200.00	-138.03
Printing/Reproduction	0.00	150.00	-150.00
Program Supplies	393.40	1,000.00	-606.60
Repairs and Maintenance	6.99		
Safety/First Aid Supplies	69.45	40.00	29.45
Telephone Expense	458.63	736.00	-277.37

Carbondale Park District
Profit & Loss Budget vs. Actual
AWECC

	Jan - Aug 20	Budget	$ Over Budget
Training and Travel	150.00		
Water Utilities	206.30	440.00	-233.70
Total Expense	90,061.25	140,399.00	-50,337.75
Net Income	**-47,489.43**	**-32,015.00**	**-15,474.43**

Carbondale Park District
Profit & Loss Budget vs. Actual
KIDS KORNER

	Aug 20	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	0.00	300.00	-300.00
Alternative Revenue-Other	0.00	900.00	-900.00
Contributions/Grant Opportuniti	24,249.00		
Field Trip Revenue	0.00	0.00	0.00
Fundraiser	0.00	0.00	0.00
Kid Korner Fees	7,107.40	15,500.00	-8,392.60
State Payments	2,019.57	3,500.00	-1,480.43
Total Income	33,375.97	20,200.00	13,175.97
Expense			
(A)Payroll Expenses			
FICA Expense	522.43	640.00	-117.57
Health Insurance Expense	348.50	768.00	-419.50
IMRF Expense	99.45	165.00	-65.55
Overtime	0.00	300.00	-300.00
Salaries	1,610.00	2,200.00	-590.00
Unemployment Expense	178.77	284.00	-105.23
Wages Hourly Part Time	5,219.30	8,100.00	-2,880.70
(A)Payroll Expenses - Other	39.34		
Total (A)Payroll Expenses	8,017.79	12,457.00	-4,439.21
Advertising/Promotion	0.00	100.00	-100.00
Bank Charges	12.63	83.00	-70.37
Building Repairs/Maintenance	120.81	50.00	70.81
Computer Equipment/Software	0.00	50.00	-50.00
Contractor Fees	0.00	100.00	-100.00
Electric Utilities	517.64	300.00	217.64
Equipment Parts/Repairs	2,653.00	50.00	2,603.00
Equipment Replacement	0.00	50.00	-50.00
Fax/Modem	0.00	40.00	-40.00
Field Trip Expense	0.00	0.00	0.00
Food/Provisions	665.29	1,000.00	-334.71
Fuel/Lubricants	0.00	200.00	-200.00
Gas Utilities	8.89	217.00	-208.11
Janitorial Supplies	44.86	83.00	-38.14
Leases	35.01	35.00	0.01
Licenses	0.00	0.00	0.00
Maintenance Contracts	66.00	67.00	-1.00
Misc Supplies	0.00	20.00	-20.00
Office Supplies	0.00	42.00	-42.00
Paint/Supplies	0.00	50.00	-50.00
Postage/Freight	0.00	50.00	-50.00
Printing/Reproduction	0.00	58.00	-58.00
Program Supplies	0.00	180.00	-180.00
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	0.00	0.00
Telephone Expense	59.58	92.00	-32.42
Training and Travel	0.00	50.00	-50.00

Carbondale Park District
Profit & Loss Budget vs. Actual
KIDS KORNER

	Aug 20	Budget	$ Over Budget
Vehicle Parts/Repairs	0.00	167.00	-167.00
Water Utilities	86.36	180.00	-93.64
Total Expense	12,287.86	15,771.00	-3,483.14
Net Income	**21,088.11**	**4,429.00**	**16,659.11**

Carbondale Park District
Profit & Loss Budget vs. Actual
KIDS KORNER

	Jan - Aug 20	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	1,666.30	2,200.00	-533.70
Alternative Revenue-Other	0.00	2,300.00	-2,300.00
Contributions/Grant Opportuniti	24,249.00		
Field Trip Revenue	0.00	5,000.00	-5,000.00
Fundraiser	0.00	200.00	-200.00
Kid Korner Fees	29,426.16	97,392.00	-67,965.84
State Payments	22,947.18	7,000.00	15,947.18
Total Income	78,288.64	114,092.00	-35,803.36
Expense			
(A)Payroll Expenses			
FICA Expense	2,560.87	3,180.00	-619.13
Health Insurance Expense	4,227.10	6,140.00	-1,912.90
IMRF Expense	824.79	1,245.00	-420.21
On Call Wages	2,262.00		
Overtime	0.00	500.00	-500.00
Salaries	12,275.28	16,600.00	-4,324.72
Unemployment Expense	968.82	1,407.00	-438.18
Wages Hourly Part Time	18,938.27	41,200.00	-22,261.73
(A)Payroll Expenses - Other	196.70		
Total (A)Payroll Expenses	42,253.83	70,272.00	-28,018.17
Advertising/Promotion	0.00	200.00	-200.00
Bank Charges	399.99	664.00	-264.01
Building Repairs/Maintenance	147.30	400.00	-252.70
Computer Equipment/Software	12.80	200.00	-187.20
Contractor Fees	150.00	400.00	-250.00
Dues and Subscriptions	84.16		
Electric Utilities	1,352.99	2,800.00	-1,447.01
Equipment Parts/Repairs	2,821.79	100.00	2,721.79
Equipment Replacement	0.00	200.00	-200.00
Fax/Modem	81.96	320.00	-238.04
Field Trip Expense	446.80	5,000.00	-4,553.20
Food/Provisions	2,438.20	6,100.00	-3,661.80
Fuel/Lubricants	230.24	1,300.00	-1,069.76
Gas Utilities	1,340.43	1,736.00	-395.57
Janitorial Supplies	646.08	664.00	-17.92
Leases	292.01	280.00	12.01
Licenses	0.00	0.00	0.00
Maintenance Contracts	1,543.35	536.00	1,007.35
Misc Supplies	0.00	100.00	-100.00
Office Supplies	289.36	336.00	-46.64
Paint/Supplies	60.53	100.00	-39.47
Postage/Freight	61.97	200.00	-138.03
Printing/Reproduction	0.00	232.00	-232.00
Program Supplies	2,011.14	2,180.00	-168.86
Safety/First Aid Supplies	1,396.45	50.00	1,346.45
Shop Supplies/Small Tools	0.00	100.00	-100.00
Telephone Expense	893.38	736.00	157.38
Training and Travel	257.79	100.00	157.79

Carbondale Park District
Profit & Loss Budget vs. Actual
KIDS KORNER

	Jan - Aug 20	Budget	$ Over Budget
Vehicle Parts/Repairs	379.02	668.00	-288.98
Water Utilities	1,077.58	1,440.00	-362.42
Total Expense	60,669.15	97,414.00	-36,744.85
Net Income	**17,619.49**	**16,678.00**	**941.49**

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09/17/20
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
PARK MAINTENANCE

	Aug 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	610.66	1,212.00	-601.34
Health Insurance Expense	1,742.50	2,317.00	-574.50
IMRF Expense	1,066.37	848.00	218.37
Overtime	0.00	527.00	-527.00
Salaries	3,772.45	2,142.00	1,630.45
Unemployment Expense	27.26	478.00	-450.74
Wages Hourly Fulltime	3,414.12	7,500.00	-4,085.88
Wages Hourly Part Time	796.00	3,998.00	-3,202.00
(A)Payroll Expenses - Other	157.32		
Total (A)Payroll Expenses	11,586.68	19,022.00	-7,435.32
Advertising/Promotion	0.00	0.00	0.00
Building Repairs/Maintenance	0.00	400.00	-400.00
Chemicals	0.00	0.00	0.00
Clothing	0.00	0.00	0.00
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	0.00	200.00	-200.00
Contractor Fees	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	371.45	1,500.00	-1,128.55
Equipment Parts/Repairs	500.00	400.00	100.00
Equipment Replacement	0.00	2,083.00	-2,083.00
Fax/Modem	0.00	50.00	-50.00
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	349.83	1,100.00	-750.17
Gas Utilities	0.00	0.00	0.00
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	0.00	100.00	-100.00
Landscaping Supplies	0.00	0.00	0.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	229.19	300.00	-70.81
Misc Supplies	0.00	200.00	-200.00
Office Supplies	0.00	0.00	0.00
Paint/Supplies	0.00	0.00	0.00
Rentals	0.00	100.00	-100.00
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	150.00	-150.00
Site Amenities	0.00	0.00	0.00
Telephone Expense	24.96	200.00	-175.04
Vehicle Parts/Repairs	0.00	300.00	-300.00
Water Utilities	19.33	800.00	-780.67
Total Expense	13,081.44	26,905.00	-13,823.56
Net Income	**-13,081.44**	**-26,905.00**	**13,823.56**

Carbondale Park District
Profit & Loss Budget vs. Actual
PARK MAINTENANCE

	Jan - Aug 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	5,874.50	9,093.00	-3,218.50
Health Insurance Expense	14,064.90	18,536.00	-4,471.10
IMRF Expense	5,346.79	6,925.00	-1,578.21
On Call Wages	6,890.94		
Overtime	0.00	2,635.00	-2,635.00
Salaries	22,370.77	18,208.00	4,162.77
Unemployment Expense	1,297.88	3,377.00	-2,079.12
Wages Hourly Fulltime	45,863.71	59,250.00	-13,386.29
Wages Hourly Part Time	2,007.35	19,990.00	-17,982.65
(A)Payroll Expenses - Other	943.92		
Total (A)Payroll Expenses	104,660.76	138,014.00	-33,353.24
Advertising/Promotion	0.00	75.00	-75.00
Building Repairs/Maintenance	701.75	3,200.00	-2,498.25
Chemicals	427.77	300.00	127.77
Clothing	0.00	250.00	-250.00
Computer Equipment/Software	0.00	150.00	-150.00
Construction Materials	0.00	1,300.00	-1,300.00
Contractor Fees	128.58	800.00	-671.42
Dues and Subscriptions	0.00	45.00	-45.00
Electric Utilities	5,078.04	12,000.00	-6,921.96
Equipment Parts/Repairs	1,206.97	5,800.00	-4,593.03
Equipment Replacement	1,000.00	16,664.00	-15,664.00
Fax/Modem	2,392.00	400.00	1,992.00
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	1,127.77	5,600.00	-4,472.23
Gas Utilities	912.14	2,300.00	-1,387.86
Inspection Fee	0.00	300.00	-300.00
Janitorial Supplies	10.25	800.00	-789.75
Landscaping Supplies	193.30	6,400.00	-6,206.70
Licenses	60.00	75.00	-15.00
Maintenance Contracts	1,745.18	2,900.00	-1,154.82
Misc Supplies	164.20	500.00	-335.80
Office Supplies	0.00	200.00	-200.00
Paint/Supplies	0.00	1,000.00	-1,000.00
Rentals	0.00	700.00	-700.00
Safety/First Aid Supplies	69.45	200.00	-130.55
Shop Supplies/Small Tools	14.97	900.00	-885.03
Site Amenities	0.00	1,000.00	-1,000.00
Telephone Expense	693.40	1,600.00	-906.60
Vehicle Parts/Repairs	382.41	2,700.00	-2,317.59
Water Utilities	697.03	4,100.00	-3,402.97
Total Expense	121,665.97	210,273.00	-88,607.03
Net Income	**-121,665.97**	**-210,273.00**	**88,607.03**

11:40 AM
09/17/20
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
ATHLETIC FIELD MAINTENANCE

	Aug 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	444.49	765.00	-320.51
Health Insurance Expense	1,742.50	2,318.00	-575.50
IMRF Expense	792.17	632.00	160.17
Salaries	1,735.34	1,928.00	-192.66
Unemployment Expense	23.43	338.00	-314.57
Wages Hourly Fulltime	3,390.60	6,500.00	-3,109.40
Wages Hourly Part Time	684.00	1,577.00	-893.00
(A)Payroll Expenses - Other	157.36		
Total (A)Payroll Expenses	8,969.89	14,058.00	-5,088.11
Athletic Field Supplies	0.00	200.00	-200.00
Building Repairs/Maintenance	0.00	0.00	0.00
Chemicals	119.98	0.00	119.98
Construction Materials	0.00	50.00	-50.00
Contractor Fees	1,200.00		
Electric Utilities	1,397.55	500.00	897.55
Equipment Parts/Repairs	585.93	200.00	385.93
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	583.03	400.00	183.03
Gas Utilities	69.37		
Janitorial Supplies	118.28	225.00	-106.72
Landscaping Supplies	0.00	83.00	-83.00
Maintenance Contracts	0.00	180.00	-180.00
Misc Supplies	313.92		
Paint/Supplies	0.00	0.00	0.00
Rentals	185.00	125.00	60.00
Shop Supplies/Small Tools	0.00	50.00	-50.00
Water Utilities	107.46	450.00	-342.54
Total Expense	13,650.41	16,521.00	-2,870.59
Net Income	**-13,650.41**	**-16,521.00**	**2,870.59**

11:40 AM
09/17/20
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
ATHLETIC FIELD MAINTENANCE

	Jan - Aug 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	4,298.95	5,963.00	-1,664.05
Health Insurance Expense	14,065.00	18,544.00	-4,479.00
IMRF Expense	4,954.02	5,182.00	-227.98
On Call Wages	3,619.90		
Salaries	11,081.18	16,388.00	-5,306.82
Unemployment Expense	927.09	2,630.00	-1,702.91
Wages Hourly Fulltime	40,142.40	52,704.00	-12,561.60
Wages Hourly Part Time	1,580.18	8,845.00	-7,264.82
(A)Payroll Expenses - Other	944.16		
Total (A)Payroll Expenses	81,612.88	110,256.00	-28,643.12
Athletic Field Supplies	0.00	1,800.00	-1,800.00
Building Repairs/Maintenance	274.85	200.00	74.85
Chemicals	119.98	500.00	-380.02
Construction Materials	0.00	300.00	-300.00
Contractor Fees	1,200.00		
Electric Utilities	6,173.51	3,800.00	2,373.51
Equipment Parts/Repairs	2,098.39	1,500.00	598.39
Equipment Replacement	986.24		
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	1,752.88	2,900.00	-1,147.12
Gas Utilities	655.06		
Inspection Fee	108.50		
Janitorial Supplies	166.66	1,800.00	-1,633.34
Landscaping Supplies	696.06	664.00	32.06
Maintenance Contracts	244.44	1,440.00	-1,195.56
Misc Supplies	541.17		
Paint/Supplies	0.00	1,600.00	-1,600.00
Rentals	284.00	750.00	-466.00
Safety/First Aid Supplies	69.45		
Shop Supplies/Small Tools	384.58	400.00	-15.42
Site Amenities	121.28		
Vehicle Parts/Repairs	923.45		
Water Utilities	929.31	1,040.00	-110.69
Total Expense	99,342.69	128,950.00	-29,607.31
Net Income	**-99,342.69**	**-128,950.00**	**29,607.31**

Carbondale Park District
Profit & Loss Budget vs. Actual
COMMUNITY SERVICE

	Aug 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	38.56	143.00	-104.44
IMRF Expense	0.00	95.00	-95.00
Salaries	214.25	324.00	-109.75
Unemployment Expense	1.37	64.00	-62.63
Wages Hourly Fulltime	250.08	936.00	-685.92
Wages Hourly Part Time	40.00	606.00	-566.00
Total (A)Payroll Expenses	544.26	2,168.00	-1,623.74
Total Expense	544.26	2,168.00	-1,623.74
Net Income	**-544.26**	**-2,168.00**	**1,623.74**

Carbondale Park District
Profit & Loss Budget vs. Actual
COMMUNITY SERVICE

	Jan - Aug 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	398.80	736.00	-337.20
IMRF Expense	0.00	577.00	-577.00
On Call Wages	104.00		
Salaries	1,521.37	2,088.00	-566.63
Unemployment Expense	84.43	331.00	-246.57
Wages Hourly Fulltime	3,460.03	5,616.00	-2,155.97
Wages Hourly Part Time	139.58	1,919.00	-1,779.42
Total (A)Payroll Expenses	5,708.21	11,267.00	-5,558.79
Total Expense	5,708.21	11,267.00	-5,558.79
Net Income	**-5,708.21**	**-11,267.00**	**5,558.79**

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Aug 20	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	100.00	-100.00
Alternative Revenue-Other	98.30		
Beer Sales	1,852.86	3,000.00	-1,147.14
Concessions	1,626.84	3,000.00	-1,373.16
Donation	0.00	0.00	0.00
Driving Range	5,151.50	4,000.00	1,151.50
Facility Rental	0.00	100.00	-100.00
Gaming Machines	0.00	1,000.00	-1,000.00
Golf Cart Fees	12,570.00	20,000.00	-7,430.00
Golf Fees	24,485.68	41,600.00	-17,114.32
Jr Golf Fees	0.00	0.00	0.00
Merchandise	1,875.92	2,300.00	-424.08
Miscellaneous Other Revenue	0.00	0.00	0.00
Miscellaneous Shop Revenue	-337.53	0.00	-337.53
Rental Revenue	0.00	0.00	0.00
Sales Tax	522.03	500.00	22.03
Total Income	47,845.60	75,600.00	-27,754.40
Expense			
(A)Payroll Expenses			
FICA Expense	1,174.34	1,238.00	-63.66
Health Insurance Expense	1,394.00	1,562.00	-168.00
IMRF Expense	571.64	899.00	-327.36
Overtime	0.00	0.00	0.00
Salaries	5,328.00	7,873.00	-2,545.00
Unemployment Expense	181.62	546.00	-364.38
Wages Hourly Fulltime	4,778.96	4,114.00	664.96
Wages Hourly Part Time	5,302.89	4,200.00	1,102.89
(A)Payroll Expenses - Other	148.23	0.00	148.23
Total (A)Payroll Expenses	18,879.68	20,432.00	-1,552.32
Advertising/Promotion	0.00	500.00	-500.00
Bank Charges	750.97	700.00	50.97
Building Repairs/Maintenance	0.00	167.00	-167.00
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	1,625.77	3,600.00	-1,974.23
Contractor Fees	0.00	50.00	-50.00
Dues and Subscriptions	0.00	125.00	-125.00
Electric Utilities	1,068.37	1,000.00	68.37
Equipment Parts/Repairs	0.00	42.00	-42.00
Fax/Modem	0.00	25.00	-25.00
Food/Provisions	207.08	0.00	207.08
Gas Utilities	76.42	159.00	-82.58
Golf Shop Supplies	832.98	1,667.00	-834.02
Janitorial Service	0.00	20.00	-20.00
Landscaping Supplies	0.00	20.00	-20.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	301.55	417.00	-115.45
Misc Supplies	272.12	417.00	-144.88
Office Equipment	0.00	0.00	0.00
Office Supplies	54.98	42.00	12.98

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Aug 20	Budget	$ Over Budget
Postage/Freight	0.00	29.00	-29.00
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Rentals	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	42.00	-42.00
Sales Tax Expense	487.00	400.00	87.00
Telephone Expense	25.00	417.00	-392.00
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	0.00	42.00	-42.00
Water Utilities	17.18	42.00	-24.82
Total Expense	24,599.10	30,355.00	-5,755.90
Net Income	**23,246.50**	**45,245.00**	**-21,998.50**

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Jan - Aug 20	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	12,700.00	-12,700.00
Alternative Revenue-Other	98.30		
Beer Sales	6,338.37	13,000.00	-6,661.63
Concessions	4,647.97	19,900.00	-15,252.03
Donation	7,000.00	0.00	7,000.00
Driving Range	13,891.00	15,100.00	-1,209.00
Facility Rental	0.00	750.00	-750.00
Gaming Machines	580.18	6,000.00	-5,419.82
Gift Certificates (Golf)	-50.00		
Golf Cart Fees	50,551.10	90,000.00	-39,448.90
Golf Fees	122,789.91	210,300.00	-87,510.09
Jr Golf Fees	0.00	2,500.00	-2,500.00
Merchandise	8,005.55	17,800.00	-9,794.45
Miscellaneous Other Revenue	84.72	0.00	84.72
Miscellaneous Shop Revenue	-696.62	4,000.00	-4,696.62
Rental Revenue	0.00	1,000.00	-1,000.00
Sales Tax	1,753.86	3,000.00	-1,246.14
Total Income	214,994.34	396,050.00	-181,055.66
Expense			
(A)Payroll Expenses			
FICA Expense	6,058.59	8,389.00	-2,330.41
Health Insurance Expense	11,252.00	12,496.00	-1,244.00
IMRF Expense	5,433.38	5,763.00	-329.62
On Call Wages	10,710.08		
Overtime	70.39	500.00	-429.61
Salaries	29,796.80	47,240.00	-17,443.20
Unemployment Expense	1,582.42	3,700.00	-2,117.58
Wages Hourly Fulltime	18,382.00	29,114.00	-10,732.00
Wages Hourly Part Time	20,651.10	32,800.00	-12,148.90
(A)Payroll Expenses - Other	741.15	0.00	741.15
Total (A)Payroll Expenses	104,677.91	140,002.00	-35,324.09
Advertising/Promotion	288.42	2,000.00	-1,711.58
Bank Charges	3,990.43	4,800.00	-809.57
Building Repairs/Maintenance	0.00	1,336.00	-1,336.00
Computer Equipment/Software	795.00	0.00	795.00
Concession Supplies	5,526.30	17,300.00	-11,773.70
Contractor Fees	128.58	300.00	-171.42
Dues and Subscriptions	1,898.08	1,000.00	898.08
Electric Utilities	4,779.36	6,600.00	-1,820.64
Equipment Parts/Repairs	1,171.78	336.00	835.78
Fax/Modem	2,093.00	200.00	1,893.00
Food/Provisions	217.06	300.00	-82.94
Gas Utilities	844.31	1,363.00	-518.69
Golf Shop Supplies	3,456.37	13,336.00	-9,879.63
Janitorial Service	18.00	160.00	-142.00
Janitorial Supplies	166.00		
Landscaping Supplies	0.00	160.00	-160.00
Licenses	125.00	2,000.00	-1,875.00
Maintenance Contracts	4,828.27	3,336.00	1,492.27

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Jan - Aug 20	Budget	$ Over Budget
Misc Supplies	345.42	3,336.00	-2,990.58
Office Equipment	0.00	700.00	-700.00
Office Supplies	388.51	332.00	56.51
Postage/Freight	61.96	232.00	-170.04
Printing/Reproduction	0.00	500.00	-500.00
Program Supplies	377.06	3,500.00	-3,122.94
Rentals	0.00	1,100.00	-1,100.00
Safety/First Aid Supplies	69.45	336.00	-266.55
Sales Tax Expense	1,272.00	2,600.00	-1,328.00
Shop Supplies/Small Tools	305.85		
Telephone Expense	1,154.65	3,336.00	-2,181.35
Training and Travel	1,580.72	1,000.00	580.72
Vehicle Parts/Repairs	0.00	336.00	-336.00
Water Utilities	133.83	336.00	-202.17
Total Expense	140,693.32	212,173.00	-71,479.68
Net Income	**74,301.02**	**183,877.00**	**-109,575.98**

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF MAINTENANCE

	Aug 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	1,215.83	1,306.00	-90.17
Health Insurance Expense	2,091.00	1,452.00	639.00
IMRF Expense	1,255.36	798.00	457.36
Overtime	227.84	300.00	-72.16
Salaries	5,476.92	5,641.00	-164.08
Unemployment Expense	189.07	610.00	-420.93
Wages Hourly Fulltime	4,770.09	4,695.00	75.09
Wages Hourly Part Time	5,481.38	6,441.00	-959.62
(A)Payroll Expenses - Other	157.34		
Total (A)Payroll Expenses	20,864.83	21,243.00	-378.17
Building Repairs/Maintenance	340.56	100.00	240.56
Chemicals	490.80	1,000.00	-509.20
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	0.00	0.00	0.00
Consultant Services	0.00	0.00	0.00
Contractor Fees	0.00	0.00	0.00
Course Accessories	0.00	0.00	0.00
Dues and Subscriptions	134.36	285.00	-150.64
Electric Utilities	0.00	2,100.00	-2,100.00
Equipment Parts/Repairs	204.96	100.00	104.96
Fertilizer	912.65	1,000.00	-87.35
Fuel/Lubricants	1,913.64	1,440.00	473.64
Gas Utilities	74.51	0.00	74.51
Irrigation/Drainage Supply	0.00	0.00	0.00
Janitorial Supplies	0.00	20.00	-20.00
Landscaping Supplies	15.62		
Laundry Services	0.00	250.00	-250.00
Maintenance Contracts	121.92	280.00	-158.08
Office Equipment	0.00	0.00	0.00
Office Supplies	0.00	35.00	-35.00
Paint/Supplies	0.00	35.00	-35.00
Postage/Freight	0.00	15.00	-15.00
Rentals	148.00	0.00	148.00
Safety/First Aid Supplies	0.00	30.00	-30.00
Shop Supplies/Small Tools	82.02	150.00	-67.98
Telephone Expense	125.59	150.00	-24.41
Vehicle Parts/Repairs	985.03	1,334.00	-348.97
Water Utilities	156.20	90.00	66.20
Total Expense	26,570.69	29,657.00	-3,086.31
Net Income	**-26,570.69**	**-29,657.00**	**3,086.31**

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF MAINTENANCE

	Jan - Aug 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	8,382.28	10,558.00	-2,175.72
Health Insurance Expense	14,050.00	11,616.00	2,434.00
IMRF Expense	7,102.73	7,090.00	12.73
On Call Wages	2,471.79		
Overtime	670.39	1,500.00	-829.61
Salaries	46,142.82	50,770.00	-4,627.18
Unemployment Expense	2,017.32	4,860.00	-2,842.68
Wages Hourly Fulltime	42,232.27	42,256.00	-23.73
Wages Hourly Part Time	18,626.00	43,498.00	-24,872.00
(A)Payroll Expenses - Other	786.70		
Total (A)Payroll Expenses	142,482.30	172,148.00	-29,665.70
Building Repairs/Maintenance	1,475.45	400.00	1,075.45
Chemicals	5,155.18	15,000.00	-9,844.82
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	26.08	500.00	-473.92
Consultant Services	193.84	200.00	-6.16
Contractor Fees	128.58	0.00	128.58
Course Accessories	0.00	1,400.00	-1,400.00
Dues and Subscriptions	234.36	660.00	-425.64
Electric Utilities	6,413.85	8,900.00	-2,486.15
Equipment Parts/Repairs	251.20	400.00	-148.80
Fax/Modem	299.00		
Fertilizer	4,286.67	8,000.00	-3,713.33
Fuel/Lubricants	5,315.38	7,240.00	-1,924.62
Gas Utilities	777.71	1,000.00	-222.29
Inspection Fee	140.00		
Irrigation/Drainage Supply	506.92	1,200.00	-693.08
Janitorial Supplies	94.64	160.00	-65.36
Landscaping Supplies	185.51		
Laundry Services	0.00	500.00	-500.00
Licenses	60.00		
Maintenance Contracts	1,145.60	2,240.00	-1,094.40
Office Equipment	0.00	250.00	-250.00
Office Supplies	28.47	280.00	-251.53
Paint/Supplies	76.28	280.00	-203.72
Postage/Freight	26.35	120.00	-93.65
Rentals	296.00	300.00	-4.00
Safety/First Aid Supplies	69.45	240.00	-170.55
Shop Supplies/Small Tools	275.60	1,200.00	-924.40
Telephone Expense	1,423.99	1,200.00	223.99
Training and Travel	-40.00		
Vehicle Parts/Repairs	5,065.21	7,999.00	-2,933.79
Water Utilities	274.64	720.00	-445.36
Total Expense	176,668.26	232,537.00	-55,868.74
Net Income	**-176,668.26**	**-232,537.00**	**55,868.74**

Carbondale Park District
Profit & Loss Prev Year Comparison
August 2020

	Aug 20	Aug 19	$ Change
Income			
Alternative Rev-Food Reimb	0.00	1,959.41	-1,959.41
Alternative Revenue	154.02	0.00	154.02
Alternative Revenue-Other	14,154.30	13,011.37	1,142.93
Aquatic Fees	2,369.04	4,580.49	-2,211.45
AWECC	-465.00	19,595.36	-20,060.36
Beer Sales	1,852.86	1,858.43	-5.57
Concessions	1,626.84	2,600.41	-973.57
Contributions/Grant Opportuniti	24,249.00	0.00	24,249.00
Donation	500.00	0.00	500.00
Driving Range	5,151.50	3,108.00	2,043.50
Gaming Machines	0.00	157.26	-157.26
Golf Cart Fees	12,570.00	12,581.94	-11.94
Golf Fees	24,485.68	20,644.06	3,841.62
Interest	13.14	44.01	-30.87
Kid Korner Fees	7,107.40	15,906.30	-8,798.90
Merchandise	1,875.92	3,548.82	-1,672.90
Miscellaneous Shop Revenue	-337.53	-174.78	-162.75
Park Equipment/Garden Rent	365.00	663.50	-298.50
Rec Program Fees	205.00	1,069.12	-864.12
Replacement Taxes	9,657.76	1,626.95	8,030.81
Sales Tax	522.03	768.69	-246.66
State Payments	2,019.57	2,423.68	-404.11
Tax Anticipation Warrant	50,000.00	100,000.00	-50,000.00
Total Income	158,076.53	205,973.02	-47,896.49
Expense			
(A)Payroll Expenses			
FICA Expense	6,133.51	11,416.83	-5,283.32
Health Insurance Expense	12,049.78	12,118.66	-68.88
IMRF Expense	5,482.38	4,350.41	1,131.97
On Call Wages	423.63	0.00	423.63
Overtime	347.52	1,274.72	-927.20
Salaries	32,842.88	31,671.42	1,171.46
Unemployment Expense	750.53	2,514.83	-1,764.30
Wages Hourly Fulltime	28,677.07	51,870.32	-23,193.25
Wages Hourly Part Time	20,950.88	66,975.22	-46,024.34
(A)Payroll Expenses - Other	1,139.93	1.51	1,138.42
Total (A)Payroll Expenses	108,798.11	182,193.92	-73,395.81
Advertising/Promotion	337.03	468.20	-131.17
Bank Charges	776.22	2,065.00	-1,288.78
Building Repairs/Maintenance	479.36	160.69	318.67
Chemicals	1,379.78	1,687.99	-308.21
Concession Supplies	1,625.77	4,350.39	-2,724.62
Construction Materials	0.00	25.58	-25.58
Contractor Fees	1,200.00	1,761.00	-561.00
Dues and Subscriptions	134.36	215.00	-80.64
Electric Utilities	3,695.84	6,756.35	-3,060.51
Equipment Parts/Repairs	3,943.89	394.29	3,549.60
Fax/Modem	0.00	1,578.37	-1,578.37
Fertilizer	912.65	0.00	912.65
Field Trip Expense	0.00	1,401.63	-1,401.63
Food/Provisions	872.37	1,561.44	-689.07
Fuel/Lubricants	2,846.50	3,737.11	-890.61
Gas Utilities	570.01	1,482.30	-912.29
Golf Shop Supplies	832.98	8,713.62	-7,880.64
Inspection Fee	180.00	0.00	180.00
Janitorial Service	0.00	18.00	-18.00
Janitorial Supplies	282.02	678.01	-395.99
Landscaping Supplies	15.62	4,580.00	-4,564.38
Leases	175.05	175.36	-0.31
Legal and Accounting Fees	3,695.00	700.00	2,995.00
Maintenance Contracts	1,063.66	1,559.52	-495.86
Meeting Expense	0.00	25.02	-25.02

Carbondale Park District
Profit & Loss Prev Year Comparison
August 2020

	Aug 20	Aug 19	$ Change
Misc Supplies	594.63	658.22	-63.59
Office Supplies	54.98	562.25	-507.27
Paint/Supplies	0.00	268.35	-268.35
PLPD Insurance	0.00	795.00	-795.00
Plpd Insurance Claim	0.00	5,100.00	-5,100.00
Postage/Freight	0.00	388.66	-388.66
Program Supplies	0.00	367.34	-367.34
Reconstruction of Existing Faci	0.00	5,906.67	-5,906.67
Rentals	333.00	3,416.18	-3,083.18
Safety/First Aid Supplies	0.00	351.84	-351.84
Sales Tax Expense	487.00	938.00	-451.00
Shop Supplies/Small Tools	82.02	29.99	52.03
Telephone Expense	381.19	588.09	-206.90
Training and Travel	266.00	0.00	266.00
Vehicle Parts/Repairs	985.03	708.95	276.08
Water Utilities	439.26	1,553.30	-1,114.04
Workman's Comp Insurance	7,832.00	6,204.00	1,628.00
Total Expense	145,271.33	254,125.63	-108,854.30
Net Income	12,805.20	-48,152.61	60,957.81

Carbondale Park District
Profit & Loss Prev Year Comparison
August 2020

	% Change
Income	
Alternative Rev-Food Reimb	-100.0%
Alternative Revenue	100.0%
Alternative Revenue-Other	8.8%
Aquatic Fees	-48.3%
AWECC	-102.4%
Beer Sales	-0.3%
Concessions	-37.4%
Contributions/Grant Opportuniti	100.0%
Donation	100.0%
Driving Range	65.8%
Gaming Machines	-100.0%
Golf Cart Fees	-0.1%
Golf Fees	18.6%
Interest	-70.1%
Kid Korner Fees	-55.3%
Merchandise	-47.1%
Miscellaneous Shop Revenue	-93.1%
Park Equipment/Garden Rent	-45.0%
Rec Program Fees	-80.8%
Replacement Taxes	493.6%
Sales Tax	-32.1%
State Payments	-16.7%
Tax Anticipation Warrant	-50.0%
Total Income	-23.3%
Expense	
(A)Payroll Expenses	
FICA Expense	-46.3%
Health Insurance Expense	-0.6%
IMRF Expense	26.0%
On Call Wages	100.0%
Overtime	-72.7%
Salaries	3.7%
Unemployment Expense	-70.2%
Wages Hourly Fulltime	-44.7%
Wages Hourly Part Time	-68.7%
(A)Payroll Expenses - Other	75,392.1%
Total (A)Payroll Expenses	-40.3%
Advertising/Promotion	-28.0%
Bank Charges	-62.4%
Building Repairs/Maintenance	198.3%
Chemicals	-18.3%
Concession Supplies	-62.6%
Construction Materials	-100.0%
Contractor Fees	-31.9%
Dues and Subscriptions	-37.5%
Electric Utilities	-45.3%
Equipment Parts/Repairs	900.3%
Fax/Modem	-100.0%
Fertilizer	100.0%
Field Trip Expense	-100.0%
Food/Provisions	-44.1%
Fuel/Lubricants	-23.8%
Gas Utilities	-61.6%
Golf Shop Supplies	-90.4%
Inspection Fee	100.0%
Janitorial Service	-100.0%
Janitorial Supplies	-58.4%
Landscaping Supplies	-99.7%
Leases	-0.2%
Legal and Accounting Fees	427.9%
Maintenance Contracts	-31.8%
Meeting Expense	-100.0%

Carbondale Park District
Profit & Loss Prev Year Comparison
August 2020

	% Change
Misc Supplies	-9.7%
Office Supplies	-90.2%
Paint/Supplies	-100.0%
PLPD Insurance	-100.0%
Plpd Insurance Claim	-100.0%
Postage/Freight	-100.0%
Program Supplies	-100.0%
Reconstruction of Existing Faci	-100.0%
Rentals	-90.3%
Safety/First Aid Supplies	-100.0%
Sales Tax Expense	-48.1%
Shop Supplies/Small Tools	173.5%
Telephone Expense	-35.2%
Training and Travel	100.0%
Vehicle Parts/Repairs	38.9%
Water Utilities	-71.7%
Workman's Comp Insurance	26.2%
Total Expense	-42.8%
Net Income	**126.6%**

OUTDOOR AQUATICS CENTER FUND
Balance Sheet
As of August 31, 2020

	Aug 31, 20
ASSETS	
Current Assets	
Checking/Savings	
Cash-Aquatics Center	7,130.70
Total Checking/Savings	7,130.70
Other Current Assets	
Due to General	-225,599.00
Total Other Current Assets	-225,599.00
Total Current Assets	-218,468.30
TOTAL ASSETS	**-218,468.30**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-362.99
Total Accounts Payable	-362.99
Total Current Liabilities	-362.99
Total Liabilities	-362.99
Equity	
Fund Balance-Restricted	-122,177.37
Unrestricted Net Assets	-97,407.76
Net Income	1,479.82
Total Equity	-218,105.31
TOTAL LIABILITIES & EQUITY	**-218,468.30**

OUTDOOR AQUATICS CENTER FUND
Profit & Loss
August 2020

		Aug 20
Ordinary Income/Expense		
Expense		
Contractor Fees		180.00
Gas Utiltiies		65.37
Operations		
Telephone Expense	39.74	
Electric Utilities	275.95	
Total Operations		315.69
Total Expense		561.06
Net Ordinary Income		-561.06
Other Income/Expense		
Other Income		
Interest Income		0.97
Total Other Income		0.97
Net Other Income		0.97
Net Income		**-560.09**

OUTDOOR AQUATICS CENTER FUND
Profit & Loss
January through August 2020

		Jan - Aug 20
Ordinary Income/Expense		
Income		
Alternative Revenue		6,826.00
Program Income		
Swim Programs	724.20	
SSP PASS	-2,074.00	
Program Income - Other	1,750.00	
Total Program Income		400.20
Fundraisers		3,065.65
Total Income		10,291.85
Expense		
Dues/Subscriptions		2,591.65
Contractor Fees		180.00
Building Repairs/Maintenance		1,684.43
Gas Utiltiies		504.24
Bank Service Charges		133.01
Contract Services		180.00
Facilities and Equipment		
New Equipment	249.84	
Total Facilities and Equipment		249.84
Operations		
Telephone Expense	1,024.31	
Electric Utilities	2,083.76	
Water Utilities	193.28	
Total Operations		3,301.35
Total Expense		8,824.52
Net Ordinary Income		1,467.33
Other Income/Expense		
Other Income		
Interest Income		12.49
Total Other Income		12.49
Net Other Income		12.49
Net Income		**1,479.82**

OUTDOOR AQUATICS CENTER FUND
Profit & Loss Budget vs. Actual
August 2020

	Aug 20		Budget	
Ordinary Income/Expense				
Income				
Alternative Revenue		0.00		0.00
Program Income				
Swim Programs	0.00		3,000.00	
Daily Admission	0.00		48,781.00	
SSP PASS	0.00		0.00	
Total Program Income		0.00		51,781.00
Concessions		0.00		7,500.00
Donations		0.00		0.00
Fundraisers		0.00		0.00
Total Income		0.00		59,281.00
Expense				
Equipment Parts/Repairs		0.00		200.00
Contractor Fees		180.00		
Licenses		0.00		0.00
Building Repairs/Maintenance		0.00		300.00
Safety Supplies		0.00		100.00
Payroll Expenses				
Wages Fulltime	0.00		32,125.00	
Total Payroll Expenses		0.00		32,125.00
Gas Utiltiies		65.37		100.00
Bank Service Charges		0.00		1,600.00
Contract Services				
Outside Contract Services	0.00		11,000.00	
Total Contract Services		0.00		11,000.00
Operations				
Concession Supplies	0.00		1,400.00	
Janitorial Supplies	0.00		180.00	
Landscaping Supplies	0.00		0.00	
Maintenance Contracts	0.00		105.00	
Miscellaneous Supplies	0.00		50.00	
Offic Supplies	0.00		80.00	
Telephone Expense	39.74		300.00	
Electric Utilities	275.95		1,000.00	
Water Utilities	0.00		100.00	
Total Operations		315.69		3,215.00
Program Supplies		0.00		300.00
Total Expense		561.06		48,940.00
Net Ordinary Income		-561.06		10,341.00
Other Income/Expense				
Other Income				
Interest Income		0.97		
Total Other Income		0.97		
Net Other Income		0.97		
Net Income		**-560.09**		**10,341.00**

OUTDOOR AQUATICS CENTER FUND
Profit & Loss Budget vs. Actual
August 2020

		$ Over Budget
Ordinary Income/Expense		
Income		
Alternative Revenue		0.00
Program Income		
Swim Programs	-3,000.00	
Daily Admission	-48,781.00	
SSP PASS	0.00	
Total Program Income		-51,781.00
Concessions		-7,500.00
Donations		0.00
Fundraisers		0.00
Total Income		-59,281.00
Expense		
Equipment Parts/Repairs		-200.00
Contractor Fees		
Licenses		0.00
Building Repairs/Maintenance		-300.00
Safety Supplies		-100.00
Payroll Expenses		
Wages Fulltime	-32,125.00	
Total Payroll Expenses		-32,125.00
Gas Utiltiies		-34.63
Bank Service Charges		-1,600.00
Contract Services		
Outside Contract Services	-11,000.00	
Total Contract Services		-11,000.00
Operations		
Concession Supplies	-1,400.00	
Janitorial Supplies	-180.00	
Landscaping Supplies	0.00	
Maintenance Contracts	-105.00	
Miscellaneous Supplies	-50.00	
Offic Supplies	-80.00	
Telephone Expense	-260.26	
Electric Utilities	-724.05	
Water Utilities	-100.00	
Total Operations		-2,899.31
Program Supplies		-300.00
Total Expense		-48,378.94
Net Ordinary Income		-10,902.06
Other Income/Expense		
Other Income		
Interest Income		
Total Other Income		
Net Other Income		
Net Income		**-10,901.09**

JACKSON COUNTY, ILLINOIS

FRANK L. BYRD
CLERK AND RECORDER

RECEIVED
JUN 15 2020

TO: Jackson County Taxing Districts

RE: 2019 Tax Extensions

To whom it may concern:

Enclosed is the spreadsheet of your tax rate and extension as certified by Jackson County Clerk for the tax year 2019 payable in 2020. If the aggregate tax extension for your district had to be reduced by PTELL (Tax Caps), per statutory requirements we have reduced each fund proportionally.

On, or about June 17th, 2020, tax extensions will be rolled over to the County Treasurer's Office in order to print and process the tax bills. As always, if you have questions or need more information please call my office to let us know you received it and if there are any problems. 618-687-7398

Sincerely,

Frank L Byrd

Frank Lloyd Byrd

Jackson County Clerk and Recorder

PTELL Worksheet
Jackson County

Taxing District 028 - Carbondale Park Dst

Aggregate Ext. Base	x	(1 + Limit)	x	Rate Increase Factor	=	Numerator
$795,529.81		1.019000		1.000000		810,645

Current EAV	-	Annexations	+	Disconnections	=	Adjusted EAV
291,588,874		465,165		30,000		291,153,709

Adjusted EAV	- (	New Property	x	State Multiplier	) -	Overlap New Prop.	-	TIF Recovery	-	EZ Recovery	=	Denominator
291,153,709		1,470,102		1.000000		0		0		988,756		288,694,851

Numerator	/	Denominator	=	Limiting Rate
810,645		288,694,851		0.28080

District is Over the Limit

Limiting Rate	/	Computed Rate	=	Reduction Factor
0.28080		0.329050		0.853366

Fund/Name	Levy Request	Max. Rate	Calc. Rate	Actual Rate	Non-PTELL Extension	PTELL Factor	Limited Rate	Jackson County Total Extension	Total Extension	Percent
001 Corporate	267,621.00	0.10000	0.09178	0.09178	$267,620.27	0.85337	0.07829	$228,284.93	$228,284.93	14.9508
003A Bonds and Interest	624,257.78	0.00000	0.21409	0.21409	$624,262.62	1.00000	0.21409	$624,262.62	$624,262.62	40.8842
003B Bonds and Interest	83,838.50	0.00000	0.02875	0.02876	$83,860.96	1.00000	0.02876	$83,860.96	$83,860.96	5.4922
005 IMRF	107,311.00	0.00000	0.03680	0.03681	$107,333.86	0.85337	0.03142	$91,617.22	$91,617.22	6.0002
027 Audit	13,303.00	0.00500	0.00456	0.00457	$13,325.61	0.85337	0.00390	$11,371.97	$11,371.97	0.7448
035 Tort Judgements, General/Liat	99,861.00	0.00000	0.03425	0.03425	$99,869.19	0.85337	0.02923	$85,231.43	$85,231.43	5.5820
047 Social Security	127,638.00	0.00000	0.04377	0.04378	$127,657.61	0.85337	0.03737	$108,966.76	$108,966.76	7.1364
062 Workers' Compensation	93,369.00	0.00000	0.03202	0.03203	$93,395.92	0.85337	0.02734	$79,720.40	$79,720.40	5.2210
122 Recreation	140,377.00	0.12000	0.04814	0.04815	$140,400.04	0.85337	0.04109	$119,813.87	$119,813.87	7.8468
126 Recreation Programs - Handic	109,865.00	0.04000	0.03768	0.03768	$109,870.69	0.85337	0.03216	$93,774.98	$93,774.98	6.1415
Totals (Capped)	**959,345.00**		**0.32901**	**0.32905**	**$959,473.19**		**0.28080**	**$818,781.56**	**$818,781.56**	**53.6236**
Totals (Not Capped)	**708,096.28**		**0.24284**	**0.24285**	**$708,123.58**		**0.24285**	**$708,123.58**	**$708,123.58**	**46.3764**
Totals (All)	**1,667,441.28**		**0.57185**	**0.57190**	**$1,667,596.77**		**0.52365**	**$1,526,905.14**	**$1,526,905.14**	**100.0000**

Tax Computation Report
Jackson County

Taxing District 028 - Carbondale Park Dst

Equalization Factor 1.000000

Property Type	Total EAV	Rate Setting EAV
Farm	3,501,271	3,501,271
Residential	130,389,644	130,318,419
Commercial	172,665,090	154,769,273
Industrial	2,353,539	2,020,535
Mineral	0	0
State Railroad	979,376	979,376
Local Railroad	0	0
County Total	**309,888,920**	**291,588,874**
Total + Overlap	**309,888,920**	**291,588,874**

PTELL Values	
EZ Value Abated	10,817,506
EZ Tax Abated	$56,645.89
New Property	1,470,102
Annexation EAV	465,165
Disconnection EAV	30,000
Recovered TIF EAV	0
Recovered EZ EAV	988,756
Aggregate Ext. Base	795,530
TIF Increment	7,482,540

Fund/Name	Levy Request	Maximum Rate	Calc'ed Rate	Actual Rate	Non-PTELL Total Extension	Limited Rate	Certified Rate	Total Extension	Total Extension After TIF & EZ	Total Extension w/Overlaps
001 Corporate	267,621.00	0.10000	0.091780	0.09178	$267,620.27	0.07829	0.07829	$242,612.04	$228,284.93	$228,284.93
003A Bonds and Interest	624,257.78	0.00000	0.214088	0.21409	$624,262.62	0.21409	0.21409	$663,441.19	$624,262.62	$624,262.62
003B Bonds and Interest	83,838.50	0.00000	0.028752	0.02876	$83,860.96	0.02876	0.02876	$89,124.05	$83,860.96	$83,860.96
005 IMRF	107,311.00	0.00000	0.036802	0.03681	$107,333.86	0.03142	0.03142	$97,367.10	$91,617.22	$91,617.22
027 Audit	13,303.00	0.00500	0.004562	0.00457	$13,325.61	0.00390	0.00390	$12,085.67	$11,371.97	$11,371.97
035 Tort Judgements, General/Liat	99,861.00	0.00000	0.034247	0.03425	$99,869.19	0.02923	0.02923	$90,580.53	$85,231.43	$85,231.43
047 Social Security	127,638.00	0.00000	0.043773	0.04378	$127,657.61	0.03737	0.03737	$115,805.49	$108,966.76	$108,966.76
062 Workers' Compensation	93,369.00	0.00000	0.032021	0.03203	$93,395.92	0.02734	0.02734	$84,723.63	$79,720.40	$79,720.40
122 Recreation	140,377.00	0.12000	0.048142	0.04815	$140,400.04	0.04109	0.04109	$127,333.36	$119,813.87	$119,813.87
126 Recreation Programs - Handic	109,865.00	0.04000	0.037678	0.03768	$109,870.69	0.03216	0.03216	$99,660.28	$93,774.98	$93,774.98
Totals (Capped)	**959,345.00**		**0.329005**	**0.32905**	**$959,473.19**	**0.28080**	**0.28080**	**$870,168.10**	**$818,781.56**	**$818,781.56**
Totals (Not Capped)	**708,096.28**		**0.242840**	**0.24285**	**$708,123.58**	**0.24285**	**0.24285**	**$752,565.24**	**$708,123.58**	**$708,123.58**
Totals (All)	**1,667,441.28**		**0.571845**	**0.57190**	**$1,667,596.77**	**0.52365**	**0.52365**	**$1,622,733.34**	**$1,526,905.14**	**$1,526,905.14**