CARBONDALE PARK DISTRICT
ADMINISTRATION & FINANCE COMMITTEE MEETING
MONDAY, NOVEMBER 2, 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 OCTOBER 5, 2020 MINUTES

C. OLD BUSINESS
   1. Discussion/2020 Bond Sale
   2. Discussion/Approval Tax Levy

D. NEW BUSINESS
   1. Discussion/Approval September Financials
   2. Discussion/Approval Budget FY '21

E. Next Meeting Scheduled - -

   Meeting Monday, December 21, 2020 5:00 P.M.

F. ADJOURNMENT

ADMINISTRATION AND FINANCE ADVISORY COMMITTEE
OCTOBER 5, 2020

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

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

MEETING CALLED TO ORDER: The meeting was called to order at 5:08 p.m.

APPROVAL OF MINUTES: The minutes of September 21, 2020 meeting where approved.

OLD BUSINESS:

1. The committee reviewed the FY20 cash flow statement. Kathy stated that the district will not need to draw down on any additional tax anticipation warrants for the remainder of the fiscal year because the 2020 real estate tax revenue will soon be disbursed by the county. Kathy indicated that the end of year cash balance is estimated be about $220,000. There will not be any more revenue from the Alice Wright Child Care program for the rest of the year. Some of he expenditures that were charged to the Alice Wright Child Care program will be redirected to other budgets for the balance of the fiscal year.
2. The committee inquired about the FY21 budget and Kathy stated that the proposed FY21 budget will be reviewed by the committee at the November 2, 2020 meeting.

NEW BUSINESS:

1. The district's proposed Real Estate Property Tax Levy for 2020 which is payable in 2021 was presented to the committee for review. The proposed levy included $621,305 in "Rollover Bonds" to fund FY21 expenditures. The bonds are scheduled to be issued in November 2020. The current years outstanding rollover bonds issue will be paid in November 2020 also. The committee asked if other outstanding debt of the district could be included in the Bond and Interest Tax Levy, thus freeing up general fund revenue to address deferred maintenance and equipment replacement in next years budget. This question will be submitted to Speer Financial for a response.
2. During Carbondale Park Board's August 31, 2020 meeting with representatives of Jackson County's Treasurers office and the County Clerks office, it was mentioned that the district could request an additional 5.0% in Bond and Interest tax revenue for next years scheduled bond payment. Kathy is going to contact the Jackson County Clerks office and follow up on that statement to insure that the district takes advantage of that option. It was estimated that the additional revenue would amount to approximately $4,172 in next years budget. The proposed 2020 Real Estate Tax Levy will be brought back to the next committee meeting for final review.

NEXT MEETING: November 2, 2020 at 5:00 p.m. via zoom.

MEETING ADJOURNED: 5:46 p.m.

Speer Financial, Inc.
INDEPENDENT MUNICIPAL ADVISORS ESTABLISHED 1954

KEVIN McCANNA *Chairman*	DANIEL FORBES *President*	RAPHALIATA McKENZIE *Senior VP*	MAGGIE BURGER *Senior VP*	ANTHONY MICELI *Senior VP*	MARK JERETINA *Vice President*

October 8, 2020

Members of the Board of Park Commissioners
Carbondale Park District
Hickory Lodge
1115 West Sycamore Street
Carbondale, Illinois 62903

RE: Carbondale Park District, Jackson County, Illinois
$633,260 General Obligation Limited Tax Park Bonds, Series 2020

Dear President Flowers and Park Commissioners:

Bids were received today for the $621,305 General Obligation Limited Tax Park Bonds, Series 2020. There were three bids received which are listed at the bottom of this letter in accordance with the bids received.

Upon examination, it is our opinion that the bid of First Southern Bank, Marion, Illinois, is the best bid received, and it is further our opinion that the bid is favorable to the District and should be accepted. Proceeds of the Bonds will be used to provide the revenue source for outstanding obligations of the District, to fund various capital projects and to pay the costs of issuance of the Bonds. After the sale, in order to fully utilize the District's debt service extension base, the par amount of the Bonds was adjusted to $633,260. We therefore recommend that the Bonds be awarded to that bidder at a price of $633,260, being at a net interest rate of 1.150% (as adjusted). The bidders are listed as follows:

Account Managers	Net Interest Rate
First Southern Bank, Marion, Illinois	**1.150% (Original)**
	1.150% (Revised)
Peoples National Bank of Kewanee, Kewanee, Illinois	1.230%
Herscher CUSD No. 2, Herscher, Illinois	1.700%

Respectfully submitted,

SPEER FINANCIAL, INC.

Aaron L. Gold
Assistant Vice President

ALG/lae

Attachments

SUITE 2630 • 230 WEST MONROE STREET • CHICAGO, ILLINOIS 60606 • (312) 346-3700 • FAX (312) 346-8833
SUITE 608 • 531 COMMERCIAL STREET • WATERLOO, IOWA 50701 • (319) 291-2077 • FAX (319) 291-8628

Current Year Tax Levy Collections/Extensions Compared to the Proposed 2020 Tax Levies Collectible in 2021

	Denominator EAV	Denominator EAV	Denominator EAV	Denominator EAV	Denominator EAV	Denominator EAV	Denominator EAV	Denominator EAV	
Valuation	Adjusted 2012	Adjusted 2013	Adjusted 2014	Adjusted 2015	Adjusted 2016	Adjusted 2017	Estimated 2018	Estimated 2019	
Real Estate	$ 298,405,665.00	$ 293,503,622.00	$ 296,854,267.00	$ 299,822,809.67	$ 301,654,258.83	$ 304,670,801.42	$ 307,717,509.43	305,294,028.00	
Denominator EAV	$ 298,405,665.00	$ 293,503,622.00	$ 296,854,267.00	$ 299,822,809.67	$ 301,654,258.83	$ 304,670,801.42	$ 307,717,509.43	$ 305,294,028.00	
Annual % Increase		-1.64%	1.14%	1.00%	0.61%	1.00%	1.00%	-0.79%	
Real Estate Tax	2019 Levy	Statutory Rate Limit	2019 PTELL Limited Certified Rate	2020 Projected PTELL Limited Rate	2019 PTELL Total Extensions	2019 Actual Extension After TIF & EZ	2020 Proposed Levy	Increase of Proposed 2020 Levy Over 2019 PTELL Ext	% Of Proposed 2020 Levy Increase Over 2019 PTELL Ext
General	$ 228,284.93	0.10000	0.07729	0.07729	$ 252,979.06	$ 240,258.92	$ 266,873.24	$ 13,894.18	10.00%
IMRF	$ 91,617.22	0.00000	0.03094	0.03094	$ 101,270.18	$ 96,178.17	$ 100,778.95	$ (491.23)	10.00%
Audit	$ 11,371.97	0.00500	0.00383	0.00383	$ 12,536.03	$ 11,905.70	$ 14,000.00	$ 1,463.97	10.00%
Liability Insurance	$ 85,231.43	0.00000	0.02880	0.02880	$ 94,265.71	$ 89,525.90	$ 93,754.58	$ (511.13)	10.00%
So Sec & Medicare	$ 108,966.76	0.00000	0.03681	0.03681	$ 120,483.36	$ 114,425.29	$ 119,863.44	$ (619.92)	10.00%
Worker's Comp.	$ 79,720.40	0.00000	0.02693	0.02693	$ 88,144.99	$ 83,712.94	$ 87,692.44	$ (452.55)	10.00%
Recreation	$ 119,813.87	0.12000	0.04050	0.04050	$ 132,561.16	$ 125,895.80	$ 131,795.26	$ (765.90)	10.00%
Special Rec.	$ 93,774.98	0.04000	0.03169	0.03169	$ 103,725.02	$ 98,509.58	$ 103,152.48	$ (572.54)	10.00%
Operating Levy	$ 818,781.56	0.26500	0.27679	0.27679	$ 905,965.51	$ 860,412.30	$ 917,910.39	$ 11,944.88	10.00%
Bond Debt									
Service Levy	$ 708,938.72	0.57500	0.21445	0.21445	$ 701,919.52	$ 666,626.03	$ 708,123.58	$ 6,204.06	0.88%
Total Levy	$ 1,527,720.28	0.84000	0.49124	0.49124	$ 1,607,885.03	$ 1,527,038.33	$ 1,626,033.97	$ 18,148.94	1.13%

CARBONDALE PARK DISTRICT TAX LEVY ORDINANCE

ORDINANCE NO. 2021–01

AN ORDINANCE LEVING AND ASSESSING TAXES OF THE CARBONDALE PARK DISTRICT OF JACKSON COUNTY, ILLINOIS, FOR THE TAXABLE YEAR OF 2020 AND COLLECTIBLE IN 2021.

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE CARBONDALE PARK DISTRICT, JACKSON COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That there be and there is hereby levied against all the taxable property in said Park District, in accordance with the provisions of the Park District Code, for the General Corporate Purposes of said Park District, for the taxable year 2020, collectible in 2021, in addition to the several other taxes and not to exceed the amount provided by law, the sum of $266,873.23, as hereinafter itemized for the following specific purposes and in the following respective amounts:

ITEMS		AMOUNT LEVIED
ADMINISTRATION		
Contractual Services		
Leases.....................................$	3,225.37	
Professional Services	17,875.37	
Operational Costs		
Supplies...	17,875.37	
TOTAL FOR ADMINISTRATION	38,976.11..................$	38,976.11
PARK RESOURCES		
Personnel...$	128,412.53	
Utilities...	38,456.53	
Fuels..	30,121.53	
Supplies...	31,906.53	
TOTAL FOR PARK RESOURCES..$	227,897.12..................$	227,897.12
TOTAL AMOUNT LEVIED FOR GENERAL CORPORATE PURPOSES	........................$	266,873.23

SECTION 2: That there be and there is hereby levied against all the taxable property in said Park District, in accordance with the provisions of the Park District Code, for the purposes of paying the costs, expenses, fees, assessments and all charges and liabilities for which the Carbondale Park District of Jackson County, Illinois, is now, or may hereafter become liable by reason of said District being included with the provisions of the Illinois Municipal Retirement Fund act as amended for the taxable year 2020, collectible in 2021, in addition to the several other taxes and not to exceed the amount provided by law, the sum of $100,778.95.

SECTION 3: That there be and there is hereby levied against all the taxable property in said Park District, in accordance with the provisions of the Park District Code, for paying for auditing expense for the taxable year 2020, collectible in 2021, in addition to the several other taxes and not to exceed the amount provided by law, the sum of $14,000.

SECTION 4: That there be and there is hereby levied against all the taxable property in said Park District, in accordance with the provisions of the Park District Code, for the payment of premiums due for the purchase of the Public Liability Insurance for the taxable year 2020, collectible in 2021, in addition to the several other taxes and not to exceed the amount provided by law, the sum of $93,754.58.

SECTION 5: That there be and there is hereby levied against all the taxable property in said Park District, in accordance with the provisions of the Park District Code, for the purposes of paying the costs, expenses, fees, assessments and all charges and liabilities for which the Carbondale Park District of Jackson County, Illinois, is now, or may hereafter become liable for Social Security/Medicare employer contributions for the taxable year 2020, collectible in 2021, in addition to the several other taxes and not to exceed the amount provided by law, the sum of $119,863.44.

SECTION 6: That there be and there is hereby levied against all the taxable property in said Park District, in accordance with the provisions of the Park District Code, for the payment of premiums due for the purchase of worker's compensation insurance for the taxable year 2020, collectible in 2021, in addition to the several other taxes and not to exceed the amount provided by law, the sum of $87,692.44.

SECTION 7 provided by law, the sum of $131,795.26, as hereinafter itemized for the following specific purposes and in the following respective amounts:

ITEMS			AMOUNT LEVIED
PROGRAM COSTS			
Personnel	$	114,818.26	
General Services	$	16,977	
TOTAL FOR PROGRAM COSTS	$	131,795.26	$131,795.26

TOTAL AMOUNT LEVIED FOR
RECREATION PROGRAM PURPOSES $131,795.26

SECTION 8: That there be and there is hereby levied against all the taxable property in said Park District, in accordance with the provisions of the Park District Code, for special recreation purposes for the taxable year 2020, collectible in 2021, in addition to the several other taxes and not to exceed the amount provided by law, the sum of $103,152.48.

SECTION 9: That summary of the aforesaid levies, hereby made in this ordinance are as follows:

1. General Corporate Fund .... $	266,873.24
2. Illinois Municipal Retirement Fund	100,778.95
3. Audit Fund	14,000.00
4. Liability Insurance Fund	93,754.58
5. Social Security/Medicare Employer Contributions	119,863.44
6. Worker's Compensation Insurance Fund	87,692.44
7. Recreation Program Fund	131,795.26
8. Special Recreation Fund	103,152.48
TOTAL TAXES LEVIED .... $	**917,910.39**

Making the aggregate sum of nine hundred seventeen thousand, nine hundred ten thirty-nine ($917,910.39) raised by taxation and levied on all the taxable property in said Carbondale Park District for the taxable year 2020, collectible in 2021 in order to meet and defray all the necessary expenses and liabilities of the Carbondale Park District as required by statute or voted by the people in accordance with the law.

SECTION 10: That a certified copy of this ordinance be filed with the County Clerk of Jackson County, Illinois.

SECTION 11: That this ordinance shall take effect and be in full force from and after its approval passage, and adoption as provided by law.

Approved, Passed, and adopted this ___ day of December 2020 by roll call vote as follows:

Sergeev _____ Adams _____

Flowers _____ Trimble _____

Suarez _____

ATTEST:

President, Board of Park Commissioners

Secretary, Board of Park Commissioners

CERTIFICATION

STATE OF ILLINOIS }
}
COUNTY OF JACKSON }

The undersigned, Presiding Officer and President of the Carbondale Park District does hereby certify that the CARBONDALE PARK DISTRICT TAX LEVY ORDINANCE NO 2021-01, a copy of which is attached hereto, was adopted pursuant to, and in compliance with or inapplicability of the provisions of Section 4 through 7 of "Truth in Taxation Act", Public Act 82-102 (IRS, Ch. 120, Section 861-869.1).

IN WITNESS WHEREOF, I hereunto affix my signature at Carbondale, Illinois the ___ day of December 2020.

____
Presiding Officer and President
Carbondale Park District, Jackson County

ATTEST:

____
Secretary

COUNTY CLERK FILING CERTIFICATE

STATE OF ILLINOIS }
}
COUNTY OF JACKSON }

I, LARRY REINHARDT, County Clerk of Jackson County, Illinois do hereby certify that on the ____ day of December, 2020, there was filed in my office a duly certified copy of an ordinance levying and assessing taxes of the Carbondale Park District of Jackson County, Illinois, for the taxable year 2020, collectible in 2021, duly passed by the Board of Park Commissioners of the Carbondale Park District, Jackson County, Illinois, and that the same has been deposited in the official files and records of my office.

GIVEN under my hand and seal of said Jackson County, Illinois, this ____ day of December 2020,

____

County Clerk of Jackson County, Illinois

Carbondale Park District
Balance Sheet
As of September 30, 2020

	Sep 30, 20
ASSETS	
Current Assets	
Checking/Savings	
Cash-General Fund	258,781.74
CASH-ILPD Liquid Asset	0.17
General Fund CD	8,362.30
Total Checking/Savings	267,144.21
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	1,356,979.43
TOTAL ASSETS	**1,356,979.43**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-6,916.08
Total Accounts Payable	-6,916.08
Other Current Liabilities	
Accrued Payroll	45,053.65
Accrued UC Taxes	4,140.57
Aflac Withholding	623.30
Child Support	950.42
Federal Withholding	10,298.59
Fund Balance	544,597.84
IMRF Withholding	15,854.93
Insurance Withholding	-9,950.04
Other Withholding	765.13
State Withholding	980.47
Tax Anticipation Warrent	150,000.00
Wage Garnishments	564.51
Total Other Current Liabilities	763,879.37
Total Current Liabilities	756,963.29
Total Liabilities	756,963.29
Equity	
Deferred Infow of Resources	959,343.72
Retained Earnings	-489,070.15
Net Income	129,742.57
Total Equity	600,016.14
TOTAL LIABILITIES & EQUITY	**1,356,979.43**

Carbondale Park District
Profit & Loss
DEBT SERVICE-SEPTEMBER

	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	Sep 20	TOTAL
Income			
Tax Anticipation Warrant	50,000.00	50,000.00	500,000.00
Total Income	50,000.00	50,000.00	500,000.00
Expense			
Loan Interest	0.00	0.00	12,445.07
Total Expense	0.00	0.00	12,445.07
Net Income	**50,000.00**	**50,000.00**	**487,554.93**

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Sep 20	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	2,000.00	-2,000.00
Alternative Revenue-Other	1,782.81		
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	7.16		
Mobile Home Taxes	0.00	0.00	0.00
Real Estate Taxes	226,792.63	420,647.00	-193,854.37
Rental Revenue	0.00	0.00	0.00
Replacement Taxes	0.00	0.00	0.00
Sales Tax	0.00	0.00	0.00
Tax Anticipation Warrant	0.00	0.00	0.00
Total Income	228,582.60	422,647.00	-194,064.40
Expense			
(A)Payroll Expenses			
Disc Golf Labor	0.00	0.00	0.00
FICA Expense	656.10	736.00	-79.90
Health Insurance Expense	1,494.00	1,515.00	-21.00
IMRF Expense	662.47	722.00	-59.53
Overtime	118.97	35.00	83.97
Salaries	6,499.20	7,005.00	-505.80
Unemployment Expense	37.31	325.00	-287.69
Wages Hourly Fulltime	2,307.20	2,500.00	-192.80
Wages Hourly Part Time	1,089.50	83.00	1,006.50
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	12,864.75	12,921.00	-56.25
Advertising/Promotion	0.00	50.00	-50.00
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	4,200.00	0.00	4,200.00
Contractor Fees	177.75	600.00	-422.25
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	417.84	400.00	17.84
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
Food/Provisions	73.84	10.00	63.84

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Sep 20	Budget	$ Over Budget
Fuel/Lubricants	0.00	15.00	-15.00
Gas Utilities	92.35	100.00	-7.65
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	118.50	30.00	88.50
Legal and Accounting Fees	700.00	2,000.00	-1,300.00
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	146.00	167.00	-21.00
Meeting Expense	200.00	0.00	200.00
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	23.00	150.00	-127.00
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	0.00	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	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	274.47	200.00	74.47
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	0.00	0.00	0.00
Water Utilities	39.50	15.00	24.50
Workman's Comp Insurance	0.00	1,666.00	-1,666.00
Total Expense	19,641.99	18,841.00	800.99
Net Income	**208,940.61**	**403,806.00**	**-194,865.39**

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jan - Sep 20	Budget	$ Over Budget
Income			
Alternative Revenue	12,823.15	4,000.00	8,823.15
Alternative Revenue-Other	18,683.90		
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	6,653.07		
Mobile Home Taxes	0.00	1,400.00	-1,400.00
Real Estate Taxes	340,515.29	841,294.00	-500,778.71
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	455,733.29	858,394.00	-402,660.71
Expense			
(A)Payroll Expenses			
Disc Golf Labor	0.00	0.00	0.00
FICA Expense	6,477.50	6,624.00	-146.50
Health Insurance Expense	18,190.46	13,632.00	4,558.46
IMRF Expense	6,336.91	6,490.00	-153.09
On Call Wages	866.08		
Overtime	603.10	275.00	328.10
Salaries	61,046.36	63,045.00	-1,998.64
Unemployment Expense	1,162.00	2,925.00	-1,763.00
Wages Hourly Fulltime	22,618.57	22,500.00	118.57
Wages Hourly Part Time	7,927.32	751.00	7,176.32
(A)Payroll Expenses - Other	1,013.02	0.00	1,013.02
Total (A)Payroll Expenses	126,241.32	116,242.00	9,999.32
Advertising/Promotion	982.88	150.00	832.88
Awards/Recognition	-150.12	0.00	-150.12
Background check	0.00	480.00	-480.00
Bank Charges	0.00	152.00	-152.00
Building Repairs/Maintenance	515.73	801.00	-285.27
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	16,200.00	4,000.00	12,200.00
Contractor Fees	5,963.33	6,200.00	-236.67
Course Accessories	0.00	0.00	0.00
Disc Golf Supplies	0.00	0.00	0.00
Dues and Subscriptions	1,069.95	4,461.00	-3,391.05
Electric Utilities	2,252.28	3,300.00	-1,047.72
Equipment Parts/Repairs	90.00	125.00	-35.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	2,669.35	365.00	2,304.35
Fertilizer	0.00	0.00	0.00

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jan - Sep 20	Budget	$ Over Budget
Field Trip Expense	0.00	0.00	0.00
Food/Provisions	189.55	90.00	99.55
Fuel/Lubricants	22.34	155.00	-132.66
Gas Utilities	1,943.64	1,650.00	293.64
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	225.00	153.94
Landscaping Supplies	0.00	0.00	0.00
Laundry Services	0.00	0.00	0.00
Leases	701.40	260.00	441.40
Legal and Accounting Fees	37,505.00	34,000.00	3,505.00
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	1,752.20	1,503.00	249.20
Meeting Expense	602.50	150.00	452.50
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	1,852.98	1,550.00	302.98
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	1,505.00	-1,363.47
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	800.00	-390.00
Repairs and Maintenance	0.00	115.00	-115.00
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	1,482.39	1,600.00	-117.61
Training and Travel	0.00	300.00	-300.00
Vehicle Parts/Repairs	0.00	75.00	-75.00
Water Utilities	265.05	155.00	110.05
Workman's Comp Insurance	23,496.00	15,002.00	8,494.00
Total Expense	278,419.46	198,836.00	79,583.46
Net Income	**177,313.83**	**659,558.00**	**-482,244.17**

Carbondale Park District
Profit & Loss Budget vs. Actual
AQUATICS

	Sep 20	Budget	$ Over Budget
Income			
Alternative Revenue-Other	0.00	900.00	-900.00
Aquatic Fees	-1,046.13	9,000.00	-10,046.13
Donation	-500.00		
Total Income	-1,546.13	9,900.00	-11,446.13
Expense			
(A)Payroll Expenses			
FICA Expense	297.45	948.00	-650.55
Health Insurance Expense	0.00	1,179.00	-1,179.00
IMRF Expense	483.24	334.00	149.24
Salaries	0.00	2,128.00	-2,128.00
Unemployment Expense	56.98	420.00	-363.02
Wages Hourly Fulltime	2,224.50	2,320.00	-95.50
Wages Hourly Part Time	1,663.18	7,994.00	-6,330.82
Total (A)Payroll Expenses	4,725.35	15,323.00	-10,597.65
Bank Charges	0.00	150.00	-150.00
Building Repairs/Maintenance	13.32	700.00	-686.68
Chemicals	0.00	500.00	-500.00
CO-OP Program Expense	0.00	0.00	0.00
Computer Equipment/Software	18.75	0.00	18.75
Contractor Fees	0.00	200.00	-200.00
Electric Utilities	0.00	1,000.00	-1,000.00
Equipment Parts/Repairs	0.00	0.00	0.00
Fax/Modem	99.67	30.00	69.67
Gas Utilities	0.00	1,400.00	-1,400.00
Janitorial Supplies	0.00	0.00	0.00
Leases	36.57	35.00	1.57
Maintenance Contracts	93.34	85.00	8.34
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	125.00	-125.00
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	6.99	10.00	-3.01
Telephone Expense	30.15	90.00	-59.85
Water Utilities	45.96	200.00	-154.04
Total Expense	5,070.10	19,978.00	-14,907.90
Net Income	**-6,616.23**	**-10,078.00**	**3,461.77**

Carbondale Park District
Profit & Loss Budget vs. Actual
AQUATICS

	Jan - Sep 20	Budget	$ Over Budget
Income			
Alternative Revenue	266.01		
Alternative Revenue-Other	0.00	5,990.00	-5,990.00
Aquatic Fees	12,808.67	66,000.00	-53,191.33
Donation	0.00		
Total Income	13,074.68	71,990.00	-58,915.32
Expense			
(A)Payroll Expenses			
FICA Expense	4,811.76	9,187.00	-4,375.24
Health Insurance Expense	2,814.20	10,611.00	-7,796.80
IMRF Expense	3,575.92	3,338.00	237.92
On Call Wages	3,472.80		
Overtime	0.00		
Salaries	12,536.20	21,282.00	-8,745.80
Unemployment Expense	1,669.74	4,070.00	-2,400.26
Wages Hourly Fulltime	14,300.20	23,200.00	-8,899.80
Wages Hourly Part Time	32,588.45	76,090.00	-43,501.55
(A)Payroll Expenses - Other	186.05		
Total (A)Payroll Expenses	75,955.32	147,778.00	-71,822.68
Bank Charges	271.74	1,915.00	-1,643.26
Building Repairs/Maintenance	1,025.64	3,500.00	-2,474.36
Chemicals	1,704.00	3,000.00	-1,296.00
CO-OP Program Expense	683.85	2,630.00	-1,946.15
Computer Equipment/Software	54.38	450.00	-395.62
Contractor Fees	3,235.56	1,500.00	1,735.56
Dues and Subscriptions	4.16		
Electric Utilities	3,084.95	8,600.00	-5,515.05
Equipment Parts/Repairs	305.36	4,230.00	-3,924.64
Fax/Modem	897.03	270.00	627.03
Gas Utilities	11,873.85	14,100.00	-2,226.15
Inspection Fee	60.00		
Janitorial Supplies	328.37	860.00	-531.63
Leases	328.62	315.00	13.62
Maintenance Contracts	1,193.06	1,110.00	83.06
Misc Supplies	8.59		
Office Supplies	111.97	350.00	-238.03
Postage/Freight	61.97	270.00	-208.03
Printing/Reproduction	91.50	270.00	-178.50
Program Supplies	0.00	850.00	-850.00
Safety/First Aid Supplies	268.72	700.00	-431.28
Shop Supplies/Small Tools	6.99	80.00	-73.01
Telephone Expense	488.85	1,230.00	-741.15
Training and Travel	678.00		
Vehicle Parts/Repairs	-0.30		
Water Utilities	724.45	1,740.00	-1,015.55
Total Expense	103,446.63	195,748.00	-92,301.37
Net Income	**-90,371.95**	**-123,758.00**	**33,386.05**

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Sep 20	Budget	$ Over Budget
Income			
Alternative Revenue-Other	100.00	900.00	-800.00
Fees From User Groups	0.00	1,000.00	-1,000.00
Miscellaneous Other Revenue	0.00	0.00	0.00
Park Equipment/Garden Rent	429.77	1,060.00	-630.23
Rec Program Fees	110.00	2,000.00	-1,890.00
Room and Pool Rental	0.00	0.00	0.00
Total Income	639.77	4,960.00	-4,320.23
Expense			
(A)Payroll Expenses			
FICA Expense	232.78	374.00	-141.22
Health Insurance Expense	697.00	1,179.00	-482.00
IMRF Expense	472.47	368.00	104.47
Overtime	0.00		
Salaries	0.00	2,128.00	-2,128.00
Unemployment Expense	7.25	256.00	-248.75
Wages Hourly Fulltime	2,831.09	2,784.00	47.09
Wages Hourly Part Time	211.80	2,670.00	-2,458.20
Total (A)Payroll Expenses	4,452.39	9,759.00	-5,306.61
Bank Charges	0.00	150.00	-150.00
Building Repairs/Maintenance	13.32	100.00	-86.68
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	365.00	-365.00
Dues and Subscriptions	15.93	30.00	-14.07
Electric Utilities	0.00	550.00	-550.00
Fax/Modem	99.67	25.00	74.67
Field Trip Expense	0.00	400.00	-400.00
Food/Provisions	7.99	160.00	-152.01
Fuel/Lubricants	0.00	100.00	-100.00
Gas Utilities	0.00	800.00	-800.00
Janitorial Supplies	28.39	55.00	-26.61
Leases	36.57	35.00	1.57
Maintenance Contracts	93.33	105.00	-11.67
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	40.00	-40.00
Rentals	0.00	40.00	-40.00
Telephone Expense	30.15	70.00	-39.85
Vehicle Parts/Repairs	0.00	45.00	-45.00
Water Utilities	30.71	110.00	-79.29
Total Expense	4,808.45	13,109.00	-8,300.55
Net Income	**-4,168.68**	**-8,149.00**	**3,980.32**

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jan - Sep 20	Budget	$ Over Budget
Income			
Alternative Revenue	48.01		
Alternative Revenue-Other	4,100.00	2,150.00	1,950.00
Aquatic Fees	506.22		
Donation	25.00		
Fees From User Groups	7,172.22	9,000.00	-1,827.78
Miscellaneous Other Revenue	0.00	0.00	0.00
Park Equipment/Garden Rent	1,394.77	6,945.00	-5,550.23
Rec Program Fees	3,586.16	30,450.00	-26,863.84
Room and Pool Rental	588.00	1,330.00	-742.00
Total Income	17,420.38	49,875.00	-32,454.62
Expense			
(A)Payroll Expenses			
FICA Expense	3,896.45	3,742.00	154.45
Health Insurance Expense	9,134.80	10,611.00	-1,476.20
IMRF Expense	3,035.95	3,682.00	-646.05
On Call Wages	6,384.15		
Overtime	0.00		
Salaries	16,480.36	21,282.00	-4,801.64
Unemployment Expense	1,074.90	2,708.00	-1,633.10
Wages Hourly Fulltime	16,923.89	27,840.00	-10,916.11
Wages Hourly Part Time	11,146.42	32,294.00	-21,147.58
(A)Payroll Expenses - Other	583.16		
Total (A)Payroll Expenses	68,660.08	102,159.00	-33,498.92
Advertising/Promotion	63.03		
Bank Charges	271.74	1,915.00	-1,643.26
Building Repairs/Maintenance	838.67	900.00	-61.33
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	2,575.00	360.07
Dues and Subscriptions	115.67	30.00	85.67
Electric Utilities	1,682.63	4,350.00	-2,667.37
Fax/Modem	897.03	225.00	672.03
Field Trip Expense	0.00	2,800.00	-2,800.00
Food/Provisions	356.38	1,335.00	-978.62
Fuel/Lubricants	139.46	935.00	-795.54
Gas Utilities	6,221.08	8,000.00	-1,778.92
Inspection Fee	60.00		
Janitorial Supplies	264.29	495.00	-230.71
Leases	328.63	315.00	13.63
Licenses	300.00		
Maintenance Contracts	1,400.25	1,175.00	225.25
Office Supplies	123.64	350.00	-226.36
Postage/Freight	61.97	450.00	-388.03
Printing/Reproduction	0.00	450.00	-450.00
Program Supplies	613.36	1,800.00	-1,186.64
Rentals	0.00	360.00	-360.00
Safety/First Aid Supplies	69.45		

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jan - Sep 20	Budget	$ Over Budget
Telephone Expense	488.86	1,045.00	-556.14
Vehicle Parts/Repairs	421.49	405.00	16.49
Water Utilities	448.13	995.00	-546.87
Total Expense	87,758.93	137,908.00	-50,149.07
Net Income	**-70,338.55**	**-88,033.00**	**17,694.45**

Carbondale Park District
Profit & Loss Budget vs. Actual
AWECC

	Sep 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	0.00	13,000.00	-13,000.00
Fundraiser	0.00	0.00	0.00
State Payments	0.00	9,500.00	-9,500.00
Total Income	0.00	23,723.00	-23,723.00
Expense			
(A)Payroll Expenses			
FICA Expense	150.33	908.00	-757.67
Health Insurance Expense	1,742.50	1,964.00	-221.50
IMRF Expense	505.05	440.00	65.05
Overtime	0.00	0.00	0.00
Salaries	750.00	930.00	-180.00
Unemployment Expense	0.00	203.00	-203.00
Wages Hourly Fulltime	2,051.14	4,937.00	-2,885.86
Wages Hourly Part Time	0.00	6,000.00	-6,000.00
Total (A)Payroll Expenses	5,199.02	15,382.00	-10,182.98
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	98.59	25.00	73.59
Building Repairs/Maintenance	13.31	34.00	-20.69
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	0.00	200.00	-200.00
Equipment Parts/Repairs	378.01	16.00	362.01
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	99.65	16.00	83.65
Food/Provisions	0.00	900.00	-900.00
Gas Utilities	0.00	150.00	-150.00
Janitorial Supplies	0.00	166.00	-166.00
Leases	36.57	35.00	1.57
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	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	30.12	91.00	-60.88
Training and Travel	35.00		
Water Utilities	0.00	55.00	-55.00
Total Expense	5,983.60	17,636.00	-11,652.40
Net Income	**-5,983.60**	**6,087.00**	**-12,070.60**

Carbondale Park District
Profit & Loss Budget vs. Actual
AWECC

	Jan - Sep 20	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	1,666.31	3,100.00	-1,433.69
Alternative Revenue-Other	0.00	2,007.00	-2,007.00
Aquatic Fees	4,508.00		
AWECC	34,510.42	117,000.00	-82,489.58
Fundraiser	0.00	500.00	-500.00
State Payments	1,887.09	9,500.00	-7,612.91
Total Income	42,571.82	132,107.00	-89,535.18
Expense			
(A)Payroll Expenses			
FICA Expense	3,484.25	7,949.00	-4,464.75
Health Insurance Expense	14,393.50	17,676.00	-3,282.50
IMRF Expense	3,916.83	4,664.00	-747.17
On Call Wages	5,998.08		
Overtime	146.62	155.00	-8.38
Salaries	6,890.00	9,640.00	-2,750.00
Unemployment Expense	1,335.97	1,408.00	-72.03
Wages Hourly Fulltime	32,475.09	52,561.00	-20,085.91
Wages Hourly Part Time	10,134.15	41,539.00	-31,404.85
(A)Payroll Expenses - Other	984.17		
Total (A)Payroll Expenses	79,758.66	135,592.00	-55,833.34
Advertising/Promotion	0.00	300.00	-300.00
Bank Charges	535.57	425.00	110.57
Building Repairs/Maintenance	1,810.05	298.00	1,512.05
Computer Equipment/Software	140.30	200.00	-59.70
Contractor Fees	2,903.06	2,250.00	653.06
Dues and Subscriptions	52.16	60.00	-7.84
Electric Utilities	832.28	1,333.00	-500.72
Equipment Parts/Repairs	378.01	152.00	226.01
Equipment Replacement	0.00	200.00	-200.00
Fax/Modem	896.92	152.00	744.92
Food/Provisions	3,388.94	8,845.00	-5,456.06
Gas Utilities	2,036.30	2,300.00	-263.70
Inspection Fee	60.00		
Janitorial Supplies	339.30	1,502.00	-1,162.70
Leases	328.63	315.00	13.63
Licenses	0.00	0.00	0.00
Maintenance Contracts	1,091.76	924.00	167.76
Office Supplies	81.05	225.00	-143.95
Paint/Supplies	0.00	100.00	-100.00
Postage/Freight	61.97	225.00	-163.03
Printing/Reproduction	0.00	150.00	-150.00
Program Supplies	393.40	1,125.00	-731.60
Repairs and Maintenance	6.99		
Safety/First Aid Supplies	69.45	40.00	29.45
Telephone Expense	488.75	827.00	-338.25

Carbondale Park District
Profit & Loss Budget vs. Actual
AWECC

	Jan - Sep 20	Budget	$ Over Budget
Training and Travel	185.00		
Water Utilities	206.30	495.00	-288.70
Total Expense	96,044.85	158,035.00	-61,990.15
Net Income	**-53,473.03**	**-25,928.00**	**-27,545.03**

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10/27/20
Accrual Basis

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

	Sep 20	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	1,286.28	200.00	1,086.28
Alternative Revenue-Other	0.00	900.00	-900.00
Field Trip Revenue	0.00	0.00	0.00
Fundraiser	0.00	0.00	0.00
Kid Korner Fees	6,517.00	12,008.00	-5,491.00
State Payments	5,678.00	3,500.00	2,178.00
Total Income	13,481.28	16,608.00	-3,126.72
Expense			
(A)Payroll Expenses			
FICA Expense	744.16	267.00	477.16
Health Insurance Expense	348.50	768.00	-419.50
IMRF Expense	117.00	150.00	-33.00
Overtime	0.00	0.00	0.00
Salaries	2,370.00	2,000.00	370.00
Unemployment Expense	168.19	118.00	50.19
Wages Hourly Fulltime	3,115.59		
Wages Hourly Part Time	4,910.90	3,500.00	1,410.90
Total (A)Payroll Expenses	11,774.34	6,803.00	4,971.34
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	98.57	83.00	15.57
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	726.25	300.00	426.25
Equipment Parts/Repairs	190.00	0.00	190.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	40.98	40.00	0.98
Field Trip Expense	0.00	0.00	0.00
Food/Provisions	0.00	600.00	-600.00
Fuel/Lubricants	0.00	50.00	-50.00
Gas Utilities	3.44	217.00	-213.56
Janitorial Supplies	115.79	83.00	32.79
Leases	36.55	35.00	1.55
Licenses	0.00	50.00	-50.00
Maintenance Contracts	66.00	67.00	-1.00
Misc Supplies	0.00	0.00	0.00
Office Supplies	0.00	42.00	-42.00
Paint/Supplies	0.00	0.00	0.00
Postage/Freight	26.35	0.00	26.35
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	3.51	180.00	-176.49
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	0.00	0.00
Telephone Expense	19.45	92.00	-72.55
Training and Travel	35.00	0.00	35.00

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

	Sep 20	Budget	$ Over Budget
Vehicle Parts/Repairs	0.00	0.00	0.00
Water Utilities	163.05	180.00	-16.95
Total Expense	13,331.28	8,872.00	4,459.28
Net Income	**150.00**	**7,736.00**	**-7,586.00**

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

	Jan - Sep 20	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	2,952.58	2,400.00	552.58
Alternative Revenue-Other	0.00	3,200.00	-3,200.00
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	35,943.16	109,400.00	-73,456.84
State Payments	28,625.18	10,500.00	18,125.18
Total Income	91,769.92	130,700.00	-38,930.08
Expense			
(A)Payroll Expenses			
FICA Expense	3,305.03	3,447.00	-141.97
Health Insurance Expense	4,575.60	6,908.00	-2,332.40
IMRF Expense	941.79	1,395.00	-453.21
On Call Wages	2,262.00		
Overtime	0.00	500.00	-500.00
Salaries	14,645.28	18,600.00	-3,954.72
Unemployment Expense	1,137.01	1,525.00	-387.99
Wages Hourly Fulltime	3,115.59		
Wages Hourly Part Time	23,849.17	44,700.00	-20,850.83
(A)Payroll Expenses - Other	196.70		
Total (A)Payroll Expenses	54,028.17	77,075.00	-23,046.83
Advertising/Promotion	0.00	200.00	-200.00
Bank Charges	498.56	747.00	-248.44
Building Repairs/Maintenance	147.30	450.00	-302.70
Computer Equipment/Software	12.80	200.00	-187.20
Contractor Fees	150.00	400.00	-250.00
Dues and Subscriptions	116.16		
Electric Utilities	2,079.24	3,100.00	-1,020.76
Equipment Parts/Repairs	3,011.79	100.00	2,911.79
Equipment Replacement	0.00	200.00	-200.00
Fax/Modem	122.94	360.00	-237.06
Field Trip Expense	446.80	5,000.00	-4,553.20
Food/Provisions	2,438.20	6,700.00	-4,261.80
Fuel/Lubricants	230.24	1,350.00	-1,119.76
Gas Utilities	1,343.87	1,953.00	-609.13
Janitorial Supplies	761.87	747.00	14.87
Leases	328.56	315.00	13.56
Licenses	0.00	50.00	-50.00
Maintenance Contracts	1,609.35	603.00	1,006.35
Misc Supplies	0.00	100.00	-100.00
Office Supplies	289.36	378.00	-88.64
Paint/Supplies	60.53	100.00	-39.47
Postage/Freight	88.32	200.00	-111.68
Printing/Reproduction	0.00	232.00	-232.00
Program Supplies	2,014.65	2,360.00	-345.35
Safety/First Aid Supplies	1,396.45	50.00	1,346.45
Shop Supplies/Small Tools	0.00	100.00	-100.00
Telephone Expense	912.83	828.00	84.83
Training and Travel	292.79	100.00	192.79

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

	Jan - Sep 20	Budget	$ Over Budget
Vehicle Parts/Repairs	379.02	668.00	-288.98
Water Utilities	1,240.63	1,620.00	-379.37
Total Expense	74,000.43	106,286.00	-32,285.57
Net Income	**17,769.49**	**24,414.00**	**-6,644.51**

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

	Sep 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	462.09	1,802.00	-1,339.91
Health Insurance Expense	1,045.50	2,317.00	-1,271.50
IMRF Expense	507.36	1,277.00	-769.64
Overtime	249.96	527.00	-277.04
Salaries	2,222.74	3,214.00	-991.26
Unemployment Expense	46.07	658.00	-611.93
Wages Hourly Fulltime	2,387.52	9,750.00	-7,362.48
Wages Hourly Part Time	1,180.00	5,997.00	-4,817.00
Total (A)Payroll Expenses	8,101.24	25,542.00	-17,440.76
Advertising/Promotion	0.00	0.00	0.00
Building Repairs/Maintenance	0.00	400.00	-400.00
Chemicals	261.00	100.00	161.00
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	400.00	-400.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	536.90	1,500.00	-963.10
Equipment Parts/Repairs	0.00	300.00	-300.00
Equipment Replacement	0.00	2,084.00	-2,084.00
Fax/Modem	299.00	50.00	249.00
Fertilizer	0.00	300.00	-300.00
Fuel/Lubricants	151.74	1,100.00	-948.26
Gas Utilities	0.00	0.00	0.00
Inspection Fee	0.00	200.00	-200.00
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	40.44	300.00	-259.56
Misc Supplies	0.00	0.00	0.00
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	38.14	100.00	-61.86
Vehicle Parts/Repairs	20.94	300.00	-279.06
Water Utilities	74.04	700.00	-625.96
Total Expense	9,523.44	33,926.00	-24,402.56
Net Income	**-9,523.44**	**-33,926.00**	**24,402.56**

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

	Jan - Sep 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	6,336.59	10,895.00	-4,558.41
Health Insurance Expense	15,110.40	20,853.00	-5,742.60
IMRF Expense	5,854.15	8,202.00	-2,347.85
On Call Wages	6,890.94		
Overtime	249.96	3,162.00	-2,912.04
Salaries	24,593.51	21,422.00	3,171.51
Unemployment Expense	1,343.95	4,035.00	-2,691.05
Wages Hourly Fulltime	48,251.23	69,000.00	-20,748.77
Wages Hourly Part Time	3,187.35	25,987.00	-22,799.65
(A)Payroll Expenses - Other	943.92		
Total (A)Payroll Expenses	112,762.00	163,556.00	-50,794.00
Advertising/Promotion	0.00	75.00	-75.00
Building Repairs/Maintenance	701.75	3,600.00	-2,898.25
Chemicals	688.77	400.00	288.77
Clothing	0.00	250.00	-250.00
Computer Equipment/Software	0.00	150.00	-150.00
Construction Materials	0.00	1,500.00	-1,500.00
Contractor Fees	128.58	1,200.00	-1,071.42
Dues and Subscriptions	0.00	45.00	-45.00
Electric Utilities	5,614.94	13,500.00	-7,885.06
Equipment Parts/Repairs	1,206.97	6,100.00	-4,893.03
Equipment Replacement	1,000.00	18,748.00	-17,748.00
Fax/Modem	2,691.00	450.00	2,241.00
Fertilizer	0.00	300.00	-300.00
Fuel/Lubricants	1,279.51	6,700.00	-5,420.49
Gas Utilities	912.14	2,300.00	-1,387.86
Inspection Fee	0.00	500.00	-500.00
Janitorial Supplies	10.25	900.00	-889.75
Landscaping Supplies	193.30	6,400.00	-6,206.70
Licenses	60.00	75.00	-15.00
Maintenance Contracts	1,785.62	3,200.00	-1,414.38
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	800.00	-800.00
Safety/First Aid Supplies	69.45	200.00	-130.55
Shop Supplies/Small Tools	14.97	1,050.00	-1,035.03
Site Amenities	0.00	1,000.00	-1,000.00
Telephone Expense	731.54	1,700.00	-968.46
Vehicle Parts/Repairs	403.35	3,000.00	-2,596.65
Water Utilities	771.07	4,800.00	-4,028.93
Total Expense	131,189.41	244,199.00	-113,009.59
Net Income	**-131,189.41**	**-244,199.00**	**113,009.59**

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

	Sep 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	404.72	992.00	-587.28
Health Insurance Expense	1,045.50	2,317.00	-1,271.50
IMRF Expense	450.90	854.00	-403.10
Salaries	1,864.08	2,892.00	-1,027.92
Unemployment Expense	36.37	438.00	-401.63
Wages Hourly Fulltime	2,364.00	8,500.00	-6,136.00
Wages Hourly Part Time	1,062.00	1,577.00	-515.00
Total (A)Payroll Expenses	7,227.57	17,570.00	-10,342.43
Athletic Field Supplies	0.00	200.00	-200.00
Building Repairs/Maintenance	0.00	0.00	0.00
Chemicals	42.95	0.00	42.95
Construction Materials	0.00	50.00	-50.00
Electric Utilities	1,057.47	300.00	757.47
Equipment Parts/Repairs	269.33	200.00	69.33
Fertilizer	0.00	2,100.00	-2,100.00
Fuel/Lubricants	311.49	400.00	-88.51
Gas Utilities	69.73		
Inspection Fee	286.66		
Janitorial Supplies	50.97	225.00	-174.03
Landscaping Supplies	0.00	84.00	-84.00
Maintenance Contracts	0.00	180.00	-180.00
Misc Supplies	3.96		
Paint/Supplies	0.00	0.00	0.00
Rentals	0.00	125.00	-125.00
Shop Supplies/Small Tools	118.64	50.00	68.64
Vehicle Parts/Repairs	655.80		
Water Utilities	122.28	700.00	-577.72
Total Expense	10,216.85	22,184.00	-11,967.15
Net Income	**-10,216.85**	**-22,184.00**	**11,967.15**

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

	Jan - Sep 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	4,703.67	6,955.00	-2,251.33
Health Insurance Expense	15,110.50	20,861.00	-5,750.50
IMRF Expense	5,404.92	6,036.00	-631.08
On Call Wages	3,619.90		
Salaries	12,945.26	19,280.00	-6,334.74
Unemployment Expense	963.46	3,068.00	-2,104.54
Wages Hourly Fulltime	42,506.40	61,204.00	-18,697.60
Wages Hourly Part Time	2,642.18	10,422.00	-7,779.82
(A)Payroll Expenses - Other	944.16		
Total (A)Payroll Expenses	88,840.45	127,826.00	-38,985.55
Athletic Field Supplies	0.00	2,000.00	-2,000.00
Building Repairs/Maintenance	274.85	200.00	74.85
Chemicals	162.93	500.00	-337.07
Construction Materials	0.00	350.00	-350.00
Contractor Fees	1,200.00		
Electric Utilities	7,230.98	4,100.00	3,130.98
Equipment Parts/Repairs	2,367.72	1,700.00	667.72
Equipment Replacement	986.24		
Fertilizer	0.00	2,100.00	-2,100.00
Fuel/Lubricants	2,064.37	3,300.00	-1,235.63
Gas Utilities	724.79		
Inspection Fee	395.16		
Janitorial Supplies	217.63	2,025.00	-1,807.37
Landscaping Supplies	696.06	748.00	-51.94
Maintenance Contracts	244.44	1,620.00	-1,375.56
Misc Supplies	545.13		
Paint/Supplies	0.00	1,600.00	-1,600.00
Rentals	284.00	875.00	-591.00
Safety/First Aid Supplies	69.45		
Shop Supplies/Small Tools	503.22	450.00	53.22
Site Amenities	121.28		
Vehicle Parts/Repairs	1,579.25		
Water Utilities	1,051.59	1,740.00	-688.41
Total Expense	109,559.54	151,134.00	-41,574.46
Net Income	**-109,559.54**	**-151,134.00**	**41,574.46**

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

	Sep 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	43.28	95.00	-51.72
IMRF Expense	0.00	63.00	-63.00
Salaries	197.98	216.00	-18.02
Unemployment Expense	4.04	43.00	-38.96
Wages Hourly Fulltime	250.08	624.00	-373.92
Wages Hourly Part Time	118.00	404.00	-286.00
Total (A)Payroll Expenses	613.38	1,445.00	-831.62
Total Expense	613.38	1,445.00	-831.62
Net Income	**-613.38**	**-1,445.00**	**831.62**

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

	Jan - Sep 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	442.08	831.00	-388.92
IMRF Expense	0.00	640.00	-640.00
On Call Wages	104.00		
Salaries	1,719.35	2,304.00	-584.65
Unemployment Expense	88.47	374.00	-285.53
Wages Hourly Fulltime	3,710.11	6,240.00	-2,529.89
Wages Hourly Part Time	257.58	2,323.00	-2,065.42
Total (A)Payroll Expenses	6,321.59	12,712.00	-6,390.41
Total Expense	6,321.59	12,712.00	-6,390.41
Net Income	**-6,321.59**	**-12,712.00**	**6,390.41**

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

	Sep 20	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	100.00	-100.00
Beer Sales	1,238.04	2,200.00	-961.96
Concessions	2,386.42	3,300.00	-913.58
Donation	0.00	0.00	0.00
Driving Range	6,138.00	4,000.00	2,138.00
Facility Rental	0.00	0.00	0.00
Gaming Machines	0.00	1,000.00	-1,000.00
Golf Cart Fees	14,980.30	20,000.00	-5,019.70
Golf Fees	27,244.71	38,100.00	-10,855.29
Jr Golf Fees	0.00	0.00	0.00
Merchandise	2,695.23	3,000.00	-304.77
Miscellaneous Other Revenue	0.00	0.00	0.00
Miscellaneous Shop Revenue	-24.01	0.00	-24.01
Rental Revenue	0.00	0.00	0.00
Sales Tax	551.99	500.00	51.99
Total Income	55,210.68	72,200.00	-16,989.32
Expense			
(A)Payroll Expenses			
FICA Expense	850.42	960.00	-109.58
Health Insurance Expense	697.00	1,562.00	-865.00
IMRF Expense	997.91	656.00	341.91
Overtime	0.00	0.00	0.00
Salaries	5,328.00	5,249.00	79.00
Unemployment Expense	200.27	424.00	-223.73
Wages Hourly Fulltime	0.00	3,500.00	-3,500.00
Wages Hourly Part Time	5,847.63	3,800.00	2,047.63
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	13,921.23	16,151.00	-2,229.77
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	1,018.93	700.00	318.93
Building Repairs/Maintenance	0.00	166.00	-166.00
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	1,603.23	3,600.00	-1,996.77
Contractor Fees	0.00	0.00	0.00
Dues and Subscriptions	0.00	125.00	-125.00
Electric Utilities	1,022.41	1,000.00	22.41
Equipment Parts/Repairs	0.00	41.00	-41.00
Fax/Modem	299.00	25.00	274.00
Food/Provisions	0.00	0.00	0.00
Gas Utilities	70.83	159.00	-88.17
Golf Shop Supplies	459.93	1,666.00	-1,206.07
Janitorial Service	0.00	20.00	-20.00
Landscaping Supplies	0.00	20.00	-20.00
Licenses	-75.00	0.00	-75.00
Maintenance Contracts	126.00	416.00	-290.00
Misc Supplies	130.77	416.00	-285.23
Office Equipment	0.00	0.00	0.00
Office Supplies	89.97	42.00	47.97
Postage/Freight	0.00	29.00	-29.00

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

	Sep 20	Budget	$ Over Budget
Printing/Reproduction	0.00	500.00	-500.00
Program Supplies	0.00	0.00	0.00
Rentals	0.00	400.00	-400.00
Safety/First Aid Supplies	0.00	41.00	-41.00
Sales Tax Expense	522.00	400.00	122.00
Telephone Expense	105.75	416.00	-310.25
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	0.00	41.00	-41.00
Water Utilities	22.64	41.00	-18.36
Total Expense	19,317.69	26,415.00	-7,097.31
Net Income	**35,892.99**	**45,785.00**	**-9,892.01**

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

	Jan - Sep 20	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	12,800.00	-12,800.00
Alternative Revenue-Other	98.30		
Beer Sales	7,576.41	15,200.00	-7,623.59
Concessions	7,034.39	23,200.00	-16,165.61
Donation	7,000.00	0.00	7,000.00
Driving Range	20,029.00	19,100.00	929.00
Facility Rental	0.00	750.00	-750.00
Gaming Machines	580.18	7,000.00	-6,419.82
Gift Certificates (Golf)	-50.00		
Golf Cart Fees	65,531.40	110,000.00	-44,468.60
Golf Fees	150,034.62	248,400.00	-98,365.38
Jr Golf Fees	0.00	2,500.00	-2,500.00
Merchandise	10,700.78	20,800.00	-10,099.22
Miscellaneous Other Revenue	84.72	0.00	84.72
Miscellaneous Shop Revenue	-720.63	4,000.00	-4,720.63
Rental Revenue	0.00	1,000.00	-1,000.00
Sales Tax	2,305.85	3,500.00	-1,194.15
Total Income	270,205.02	468,250.00	-198,044.98
Expense			
(A)Payroll Expenses			
FICA Expense	6,909.01	9,349.00	-2,439.99
Health Insurance Expense	11,949.00	14,058.00	-2,109.00
IMRF Expense	6,431.29	6,419.00	12.29
On Call Wages	10,710.08		
Overtime	70.39	500.00	-429.61
Salaries	35,124.80	52,489.00	-17,364.20
Unemployment Expense	1,782.69	4,124.00	-2,341.31
Wages Hourly Fulltime	18,382.00	32,614.00	-14,232.00
Wages Hourly Part Time	26,498.73	36,600.00	-10,101.27
(A)Payroll Expenses - Other	741.15	0.00	741.15
Total (A)Payroll Expenses	118,599.14	156,153.00	-37,553.86
Advertising/Promotion	288.42	2,000.00	-1,711.58
Bank Charges	5,009.36	5,500.00	-490.64
Building Repairs/Maintenance	0.00	1,502.00	-1,502.00
Computer Equipment/Software	795.00	0.00	795.00
Concession Supplies	7,129.53	20,900.00	-13,770.47
Contractor Fees	128.58	300.00	-171.42
Dues and Subscriptions	1,898.08	1,125.00	773.08
Electric Utilities	5,801.77	7,600.00	-1,798.23
Equipment Parts/Repairs	1,171.78	377.00	794.78
Fax/Modem	2,392.00	225.00	2,167.00
Food/Provisions	217.06	300.00	-82.94
Gas Utilities	915.14	1,522.00	-606.86
Golf Shop Supplies	3,916.30	15,002.00	-11,085.70
Janitorial Service	18.00	180.00	-162.00
Janitorial Supplies	166.00		
Landscaping Supplies	0.00	180.00	-180.00
Licenses	50.00	2,000.00	-1,950.00
Maintenance Contracts	4,954.27	3,752.00	1,202.27

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

	Jan - Sep 20	Budget	$ Over Budget
Misc Supplies	476.19	3,752.00	-3,275.81
Office Equipment	0.00	700.00	-700.00
Office Supplies	478.48	374.00	104.48
Postage/Freight	61.96	261.00	-199.04
Printing/Reproduction	0.00	1,000.00	-1,000.00
Program Supplies	377.06	3,500.00	-3,122.94
Rentals	0.00	1,500.00	-1,500.00
Safety/First Aid Supplies	69.45	377.00	-307.55
Sales Tax Expense	1,794.00	3,000.00	-1,206.00
Shop Supplies/Small Tools	305.85		
Telephone Expense	1,260.40	3,752.00	-2,491.60
Training and Travel	1,580.72	1,000.00	580.72
Vehicle Parts/Repairs	0.00	377.00	-377.00
Water Utilities	156.47	377.00	-220.53
Total Expense	160,011.01	238,588.00	-78,576.99
Net Income	**110,194.01**	**229,662.00**	**-119,467.99**

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

	Sep 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	1,185.35	1,306.00	-120.65
Health Insurance Expense	2,091.00	1,452.00	639.00
IMRF Expense	900.93	798.00	102.93
Overtime	230.66	300.00	-69.34
Salaries	5,476.92	5,641.00	-164.08
Unemployment Expense	178.35	610.00	-431.65
Wages Hourly Fulltime	4,728.24	4,695.00	33.24
Wages Hourly Part Time	5,123.00	6,441.00	-1,318.00
Total (A)Payroll Expenses	19,914.45	21,243.00	-1,328.55
Building Repairs/Maintenance	0.00	100.00	-100.00
Chemicals	280.01	1,000.00	-719.99
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	0.00	500.00	-500.00
Consultant Services	0.00	0.00	0.00
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	2,541.74	2,100.00	441.74
Equipment Parts/Repairs	8.75	100.00	-91.25
Fertilizer	145.00	500.00	-355.00
Fuel/Lubricants	548.91	1,440.00	-891.09
Gas Utilities	69.96	0.00	69.96
Irrigation/Drainage Supply	93.99	0.00	93.99
Janitorial Supplies	11.98	20.00	-8.02
Laundry Services	0.00	0.00	0.00
Maintenance Contracts	0.00	280.00	-280.00
Office Equipment	0.00	0.00	0.00
Office Supplies	76.64	35.00	41.64
Paint/Supplies	0.00	35.00	-35.00
Payment Other Entities	245.00		
Postage/Freight	16.51	15.00	1.51
Rentals	148.00	100.00	48.00
Safety/First Aid Supplies	0.00	30.00	-30.00
Shop Supplies/Small Tools	90.38	150.00	-59.62
Telephone Expense	113.82	150.00	-36.18
Vehicle Parts/Repairs	773.89	1,334.00	-560.11
Water Utilities	88.33	90.00	-1.67
Total Expense	25,167.36	29,322.00	-4,154.64
Net Income	**-25,167.36**	**-29,322.00**	**4,154.64**

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

	Jan - Sep 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	9,567.63	11,864.00	-2,296.37
Health Insurance Expense	16,141.00	13,068.00	3,073.00
IMRF Expense	8,003.66	7,888.00	115.66
On Call Wages	2,471.79		
Overtime	901.05	1,800.00	-898.95
Salaries	51,619.74	56,411.00	-4,791.26
Unemployment Expense	2,195.67	5,470.00	-3,274.33
Wages Hourly Fulltime	46,960.51	46,951.00	9.51
Wages Hourly Part Time	23,749.00	49,939.00	-26,190.00
(A)Payroll Expenses - Other	786.70		
Total (A)Payroll Expenses	162,396.75	193,391.00	-30,994.25
Building Repairs/Maintenance	1,475.45	500.00	975.45
Chemicals	5,435.19	16,000.00	-10,564.81
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	26.08	1,000.00	-973.92
Consultant Services	193.84	200.00	-6.16
Contractor Fees	128.58	0.00	128.58
Course Accessories	0.00	1,500.00	-1,500.00
Dues and Subscriptions	234.36	660.00	-425.64
Electric Utilities	8,955.59	11,000.00	-2,044.41
Equipment Parts/Repairs	259.95	500.00	-240.05
Fax/Modem	299.00		
Fertilizer	4,431.67	8,500.00	-4,068.33
Fuel/Lubricants	5,864.29	8,680.00	-2,815.71
Gas Utilities	847.67	1,000.00	-152.33
Inspection Fee	140.00		
Irrigation/Drainage Supply	600.91	1,200.00	-599.09
Janitorial Supplies	106.62	180.00	-73.38
Landscaping Supplies	185.51		
Laundry Services	0.00	500.00	-500.00
Licenses	60.00		
Maintenance Contracts	1,145.60	2,520.00	-1,374.40
Office Equipment	0.00	250.00	-250.00
Office Supplies	105.11	315.00	-209.89
Paint/Supplies	76.28	315.00	-238.72
Payment Other Entities	245.00		
Postage/Freight	42.86	135.00	-92.14
Rentals	444.00	400.00	44.00
Safety/First Aid Supplies	69.45	270.00	-200.55
Shop Supplies/Small Tools	365.98	1,350.00	-984.02
Telephone Expense	1,537.81	1,350.00	187.81
Training and Travel	-40.00		

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

	Jan - Sep 20	Budget	$ Over Budget
Vehicle Parts/Repairs	5,839.10	9,333.00	-3,493.90
Water Utilities	362.97	810.00	-447.03
Total Expense	201,835.62	261,859.00	-60,023.38
Net Income	**-201,835.62**	**-261,859.00**	**60,023.38**

Carbondale Park District
Profit & Loss Prev Year Comparison
September 2020

	Sep 20	Sep 19	$ Change	% Change
Income				
Alternative Rev-Food Reimb	1,286.28	2,037.33	-751.05	-36.9%
Alternative Revenue-Other	1,882.81	2,372.54	-489.73	-20.6%
Aquatic Fees	-1,046.13	5,141.48	-6,187.61	-120.4%
AWECC	0.00	4,961.94	-4,961.94	-100.0%
Beer Sales	1,238.04	1,135.14	102.90	9.1%
Bond Proceeds	0.00	611,800.00	-611,800.00	-100.0%
Concessions	2,386.42	5,753.48	-3,367.06	-58.5%
Donation	-500.00	0.00	-500.00	-100.0%
Driving Range	6,138.00	3,255.00	2,883.00	88.6%
Gaming Machines	0.00	64.71	-64.71	-100.0%
Golf Cart Fees	14,980.30	14,151.46	828.84	5.9%
Golf Fees	27,244.71	32,008.41	-4,763.70	-14.9%
Interest	7.16	203.43	-196.27	-96.5%
Kid Korner Fees	6,517.00	6,299.52	217.48	3.5%
Merchandise	2,695.23	1,954.00	741.23	37.9%
Miscellaneous Shop Revenue	-24.01	73.51	-97.52	-132.7%
Park Equipment/Garden Rent	429.77	115.00	314.77	273.7%
Real Estate Taxes	226,792.63	369,660.57	-142,867.94	-38.7%
Rec Program Fees	110.00	1,086.92	-976.92	-89.9%
Room and Pool Rental	0.00	745.00	-745.00	-100.0%
Sales Tax	551.99	709.74	-157.75	-22.2%
State Payments	5,678.00	8,077.70	-2,399.70	-29.7%
Tax Anticipation Warrant	50,000.00	0.00	50,000.00	100.0%
Total Income	346,368.20	1,071,606.88	-725,238.68	-67.7%
Expense				
(A)Payroll Expenses				
FICA Expense	5,026.68	6,619.33	-1,592.65	-24.1%
Health Insurance Expense	9,161.00	12,055.39	-2,894.39	-24.0%
IMRF Expense	5,097.33	7,020.08	-1,922.75	-27.4%
Overtime	599.59	529.80	69.79	13.2%
Salaries	24,708.92	24,035.32	673.60	2.8%
Unemployment Expense	734.83	1,272.47	-537.64	-42.3%
Wages Hourly Fulltime	22,259.36	32,474.19	-10,214.83	-31.5%
Wages Hourly Part Time	21,206.01	31,828.12	-10,622.11	-33.4%
(A)Payroll Expenses - Other	0.00	1.30	-1.30	-100.0%
Total (A)Payroll Expenses	88,793.72	115,836.00	-27,042.28	-23.4%

Carbondale Park District
Profit & Loss Prev Year Comparison
September 2020

	Sep 20	Sep 19	$ Change	% Change
Advertising/Promotion	0.00	289.00	-289.00	-100.0%
Background check	0.00	51.05	-51.05	-100.0%
Bank Charges	1,216.09	1,295.53	-79.44	-6.1%
Building Repairs/Maintenance	39.95	784.61	-744.66	-94.9%
Chemicals	583.96	1,389.85	-805.89	-58.0%
Computer Equipment/Software	18.75	0.00	18.75	100.0%
Concession Supplies	1,603.23	3,046.52	-1,443.29	-47.4%
Construction Materials	0.00	5.99	-5.99	-100.0%
Consultant Services	4,200.00	0.00	4,200.00	100.0%
Contractor Fees	177.75	6,263.92	-6,086.17	-97.2%
Course Accessories	0.00	23.18	-23.18	-100.0%
Dues and Subscriptions	62.92	33.34	29.58	88.7%
Electric Utilities	6,302.61	6,869.85	-567.24	-8.3%
Equipment Parts/Repairs	846.09	1,036.50	-190.41	-18.4%
Equipment Replacement	0.00	6,500.00	-6,500.00	-100.0%
Fax/Modem	1,236.97	2,393.99	-1,157.02	-48.3%
Fertilizer	145.00	1,265.00	-1,120.00	-88.5%
Field Trip Expense	0.00	1,790.70	-1,790.70	-100.0%
Food/Provisions	81.83	2,067.26	-1,985.43	-96.0%
Fuel/Lubricants	1,012.14	1,060.44	-48.30	-4.6%
Gas Utilities	306.31	2,928.18	-2,621.87	-89.5%
Golf Shop Supplies	459.93	1,881.99	-1,422.06	-75.6%
Inspection Fee	286.66	0.00	286.66	100.0%
Irrigation/Drainage Supply	93.99	1,379.71	-1,285.72	-93.2%
Janitorial Service	0.00	18.00	-18.00	-100.0%
Janitorial Supplies	207.13	387.41	-180.28	-46.5%
Landscaping Supplies	0.00	2,941.34	-2,941.34	-100.0%
Leases	264.76	175.36	89.40	51.0%
Legal and Accounting Fees	700.00	4,119.50	-3,419.50	-83.0%
Licenses	-75.00	0.00	-75.00	-100.0%
Maintenance Contracts	658.44	1,841.49	-1,183.05	-64.2%
Meeting Expense	200.00	0.00	200.00	100.0%
Misc Supplies	134.73	940.26	-805.53	-85.7%
Office Supplies	189.61	185.42	4.19	2.3%
Paint/Supplies	0.00	681.98	-681.98	-100.0%
Payment Other Entities	245.00	0.00	245.00	100.0%
Postage/Freight	42.86	38.13	4.73	12.4%
Program Supplies	3.51	758.79	-755.28	-99.5%
Rentals	148.00	633.58	-485.58	-76.6%
Safety/First Aid Supplies	0.00	325.00	-325.00	-100.0%
Sales Tax Expense	522.00	769.00	-247.00	-32.1%
Shop Supplies/Small Tools	216.01	597.36	-381.35	-63.8%
Telephone Expense	642.05	1,089.26	-447.21	-41.1%
Training and Travel	70.00	0.00	70.00	100.0%

Carbondale Park District
Profit & Loss Prev Year Comparison
September 2020

	Sep 20	Sep 19	$ Change	% Change
Vehicle Parts/Repairs	1,450.63	3,080.10	-1,629.47	-52.9%
Water Utilities	586.51	1,774.97	-1,188.46	-67.0%
Total Expense	113,674.14	178,549.56	-64,875.42	-36.3%
Net Income	**232,694.06**	**893,057.32**	**-660,363.26**	**-73.9%**

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10/27/20
Accrual Basis

OUTDOOR AQUATICS CENTER FUND
Balance Sheet
As of September 30, 2020

	Sep 30, 20
ASSETS	
Current Assets	
Checking/Savings	
Cash-Aquatics Center	6,492.38
Total Checking/Savings	6,492.38
Other Current Assets	
Due to General	-225,599.00
Total Other Current Assets	-225,599.00
Total Current Assets	-219,106.62
TOTAL ASSETS	**-219,106.62**
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	841.50
Total Equity	-218,743.63
TOTAL LIABILITIES & EQUITY	**-219,106.62**

OUTDOOR AQUATICS CENTER FUND
Profit & Loss
September 2020

		Sep 20
Ordinary Income/Expense		
Income		
Program Income		
SSP PASS	-212.00	
Total Program Income		-212.00
Total Income		-212.00
Expense		
Gas Utiltiies		65.98
Operations		
Telephone Expense	39.72	
Electric Utilities	300.68	
Water Utilities	20.41	
Total Operations		360.81
Total Expense		426.79
Net Ordinary Income		-638.79
Other Income/Expense		
Other Income		
Interest Income		0.47
Total Other Income		0.47
Net Other Income		0.47
Net Income		**-638.32**

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10/27/20
Accrual Basis

OUTDOOR AQUATICS CENTER FUND
Profit & Loss
January through September 2020

		Jan - Sep 20
Ordinary Income/Expense		
Income		
Alternative Revenue		6,826.00
Program Income		
Swim Programs	724.20	
SSP PASS	-2,286.00	
Program Income - Other	1,750.00	
Total Program Income		188.20
Fundraisers		3,065.65
Total Income		10,079.85
Expense		
Dues/Subscriptions		2,591.65
Contractor Fees		180.00
Building Repairs/Maintenance		1,684.43
Gas Utiltiies		570.22
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	1,064.03	
Electric Utilities	2,384.44	
Water Utilities	213.69	
Total Operations		3,662.16
Total Expense		9,251.31
Net Ordinary Income		828.54
Other Income/Expense		
Other Income		
Interest Income		12.96
Total Other Income		12.96
Net Other Income		12.96
Net Income		**841.50**

2:52 PM

10/27/20

Accrual Basis

OUTDOOR AQUATICS CENTER FUND
Profit & Loss Prev Year Comparison
September 2020

	Sep 20	Sep 19	$ Change	% Change
Ordinary Income/Expense				
Income				
Alternative Revenue	0.00	461.25	-461.25	-100.0%
Program Income				
Daily Admission	0.00	808.75	-808.75	-100.0%
SSP PASS	-212.00	0.00	-212.00	-100.0%
Total Program Income	-212.00	808.75	-1,020.75	-126.2%
Concessions	0.00	392.00	-392.00	-100.0%
Total Income	-212.00	1,662.00	-1,874.00	-112.8%
Expense				
Contractor Fees	0.00	361.00	-361.00	-100.0%
Building Repairs/Maintenance	0.00	42.39	-42.39	-100.0%
Gas Utiltiies	65.98	89.35	-23.37	-26.2%
Bank Service Charges	0.00	157.76	-157.76	-100.0%
Contract Services				
Outside Contract Services	0.00	50,120.50	-50,120.50	-100.0%
Total Contract Services	0.00	50,120.50	-50,120.50	-100.0%
Operations				
Concession Supplies	0.00	2,368.27	-2,368.27	-100.0%
Janitorial Supplies	0.00	94.56	-94.56	-100.0%
Offic Supplies	0.00	29.61	-29.61	-100.0%
Telephone Expense	39.72	38.03	1.69	4.4%
Electric Utilities	300.68	5,256.01	-4,955.33	-94.3%
Water Utilities	20.41	0.00	20.41	100.0%
Total Operations	360.81	7,786.48	-7,425.67	-95.4%
Program Supplies	0.00	2,176.62	-2,176.62	-100.0%
Total Expense	426.79	60,734.10	-60,307.31	-99.3%
Net Ordinary Income	-638.79	-59,072.10	58,433.31	98.9%
Other Income/Expense				
Other Income				
Interest Income	0.47	20.97	-20.50	-97.8%
Total Other Income	0.47	20.97	-20.50	-97.8%
Other Expense				
Transfer from General	0.00	-57,839.00	57,839.00	100.0%
Total Other Expense	0.00	-57,839.00	57,839.00	100.0%
Net Other Income	0.47	57,859.97	-57,859.50	-100.0%
Net Income	**-638.32**	**-1,212.13**	**573.81**	**47.3%**