CARBONDALE PARK DISTRICT
ADMINISTRATION & FINANCE COMMITTEE MEETING
TUESDAY, FEBRUARY 16, 2021
12:00 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 JANUARY 19, 2021 MINUTES

C. OLD BUSINESS

1. Discussion/Tax History Report & Update

D. NEW BUSINESS

1. Discussion/December '20 Financials
2. Discussion/'20 Budget Projections updated through December
3. Discussion/2021 Tax Anticipation Warrant bid results
4. Discussion/Approval Midwest Pool Contract

E. Next Meeting Scheduled - -

Meeting Monday, March 15, 2021 5:00 P.M.

F. ADJOURNMENT

ADMINISTRATION AND FINANCE ADVISORY COMMITTEE
JANUARY 19, 2021

The Carbondale Park District's Administration and Finance Advisory Committee held a regular meeting on Tuesday, January 19, 2021 at 12:00 p.m. at Hickory Lodge, 1115 W. Sycamore Street, Carbondale, IL. The attendees participated via Zoom format.

PRESENT: Chuck Vaught, Steve Schauwecker, Mike Neil, Curtis Vaughn, and Kathy Renfro.

Absent: Cordy Love and Board Liason Carmen Suarez.
Also present was staff member Trey Anderson and Carbondale Park Board Commissioner Carl Flowers. Commissioner Jane Adams was present as an observer.

MEETING CALLED TO ORDER: The meeting was called to order at 12:00 p.m.

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

OLD BUSINESS:

1. The committee reviewed the real estate tax history report for the 2019 Real Estate Property Tax Levy, collectible in 2020. The purpose of the report was to determine the outstanding balance of property tax revenue that is outstanding. After reviewing the report the committee requested additional information in order to determine the balance due.

NEW BUSINESS:

1. The October 2020 financial statements were reviewed by the committee.

2. The committee reviewed the information submitted for the proposed Tax Anticipation Warrants in the amount of $500,000 which is included in the FY2021 budget. An advertisement to submit a bid for the tax anticipation warrants ran on Friday, January 17, 2021. The bids will be received by the Carbondale Park District until 2:00 p.m. Tuesday, January 26, 2021. The area banks will receive a request to submit a bid on January 19, 2021. The drawdown on the tax anticipation warrants will be in increments of $50,000 on an as needed basis. The bid with the lowest interest rate will determine the successful bidder.

3. The annual audit for the 2020 fiscal year will be done off site this year due to the pandemic. It is anticipated that the audit will be completed and presented to the Board in April 2021.

4. The committee discussed the Administration and Finance Committee retention and recruitment. The question of the committee size and the background and experience for future advisory committee members was addressed. The committee felt that it would best serve the District if future members understood and were comfortable discussing financial matters including, budgeting, tax levies, cash flow, etc. The size of the committee was also discussed and indicated that the size of the committee could increase in number above the current five members.

5. Kathy informed the committee that Carbondale Elementary School District #95 students will go back to full in school classes on February 1, 2021. After this occurs, Kids Korner will revise their operations and go back to normal operations, which is after school for age groups 5-12. The District will not have an infant care program as the District has relinquished their state day care license.

6. The new playground equipment installed at Lenus Turley Park serves children up to age four. The playground equipment it replaced served a broader range of age groups.

7. Kathy stated that Hickory Ridge Golf Course will begin scheduling tournaments and outings primarily for the summer and fall months. Seven annual passes have been sold to date for 2021.

NEXT MEETING: February 22, 2021 at 12:00 p.m. via zoom.

MEETING ADJOURNED: 1:05 p.m.

Settlement Sheet
Jackson County
028 - Carbondale Park Dst

Current Year Taxes Due

	Original Amount Due	$1,526,906.24
+	Supplements	$30,250.63
-	Cancellations	$37,176.65
-	Abatements/Refunds	$154.77
+	Mobile Home	$0.00
+/-	Road & Bridge Transfer	$0.00
+	Misc. Adjustments	$0.00
	Adjusted Amount Due	**$1,519,825.45**
+	Prior Year Real EstateTax	($6,708.71)
+	Prior Year Mobile Home Tax	$0.00
+	Prior Year Misc. Adjustments	$0.00
	Total Amount Due	**$1,513,116.74**

Current Year Taxes Paid

+	Real Estate	$1,322,186.06
+	Railroad	$5,128.52
+	Mobile Home	$0.00
+	Misc. Adjustments	$0.00
+	Prior Year Real Estate	($6,708.71)
+	Prior Year Mobile Home	$0.00
+	Prior Year Misc. Adjustments	$0.00
-	Abatements/Refunds	$154.77
	Total Collected	**$1,320,451.10**
+	Hold Back	$0.00
+	County Trustee	
+	Forfeited Tax	
	Total	**$1,320,451.10**

Distribution Summary

Tax Distribution Date	Amount
09/23/2020	$422,934.36
10/23/2020	$323,714.03
12/08/2020	$573,802.71
Totals: 3 Distributions	**$1,320,451.10**
Grand Totals: 3 Distributions	**$1,320,451.10**

Fund Summary

Fund	Amount Collected	Previously Distributed	Current Distribution	Amount Available	Interest	PY Over Distrib
001 - Corporate	$197,419.34	$111,630.70	$85,788.64	$0.00	$0.00	$0.00
003A - Bonds and Interest	$539,855.87	$305,261.22	$234,594.65	$0.00	$0.00	$0.00
003B - Bonds and Interest	$72,521.83	$41,007.43	$31,514.40	$0.00	$0.00	$0.00
005 - IMRF	$79,229.71	$44,800.39	$34,429.32	$0.00	$0.00	$0.00
027 - Audit	$9,834.72	$5,561.03	$4,273.69	$0.00	$0.00	$0.00
035 - Tort Judgements, General/Liability Ins.	$73,707.58	$41,677.90	$32,029.68	$0.00	$0.00	$0.00
047 - Social Security	$94,232.66	$53,283.81	$40,948.85	$0.00	$0.00	$0.00
062 - Workers' Compensation	$68,940.75	$38,982.51	$29,958.24	$0.00	$0.00	$0.00
122 - Recreation	$103,613.14	$58,587.99	$45,025.15	$0.00	$0.00	$0.00
126 - Recreation Programs - Handicapped	$81,095.50	$45,855.41	$35,240.09	$0.00	$0.00	$0.00
Totals	**$1,320,451.10**	**$746,648.39**	**$573,802.71**	**$0.00**	**$0.00**	**$0.00**

Abatement Detail

Year	Source	Account Type	Amount	Adjustment Description
2019	RE - Real Estate	Real Estate Abatement	$0.28	ptab interest by TBA
2019	RE - Real Estate	Real Estate Abatement	$154.49	ptab interest by TBA
Totals 2 entries			**$154.77**	

Tax Computation report tax year 2019 collectable in 2020

2020 Budget	$1,730,144.00
2020 Billed	$1,513,116. 00
Total	$ 199,374. 00

2020 Billed	$1,513,116.00.
2020 distribution	$1,320,451.00
Amount due	$ 192,665.00.
Loss collections	$ 36,219.00
TOTAL DUE	235,595.00

TAX YEAR 19 COLLECTABLE 20
CPKD BUDGET 2021

DATE RECEIVED		REAL ESTATE		REPLACEMENT		BOND & INTEREST		MOBILE HOME		TOTAL
9/24/2020		226,792.63				196,141.73				
10/6/2020				12,243.34						
10/26/2020		173,587.11				150,126.92				
12/2/2020				3,168.76						
12/9/2020		307,693.66				266,109.05				
1/6/2021				15,070.53						
TOTAL		**$ 708,073.40**		**$ 30,482.63**		**$ 612,377.70**		**$ -**		**$ 1,350,933.73**

BUDGET '20		942,594.00		96,950		690,600.00				1,730,144.00
PROJECTED DUE		**$ 234,520.60**	**$ -**	**$ 66,467.37**	**$ -**	**$ 78,222.30**				**$ 379,210.27**

***36,219(REQUESTED 5% INCREASE)**

Carbondale Park District
Balance Sheet
As of December 31, 2020

	Dec 31, 20
ASSETS	
Current Assets	
Checking/Savings	
Cash-General Fund	91,016.20
CASH-ILPD Liquid Asset	0.17
General Fund CD	8,362.30
Total Checking/Savings	99,378.67
Other Current Assets	
Due From Aquatics	221,433.03
Due from Bond & Interest	-536,109.90
Due from Other Governments	15,711.42
Inventory-Golf Course	15,734.47
Property Tax Receivable	1,073,066.20
Total Other Current Assets	789,835.22
Total Current Assets	889,213.89
TOTAL ASSETS	**889,213.89**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	11,014.85
Total Accounts Payable	11,014.85
Other Current Liabilities	
Accrued Payroll	45,053.65
Accrued UC Taxes	3,655.62
Aflac Withholding	583.74
Child Support	902.42
Federal Withholding	10,217.16
Fund Balance	544,597.84
IMRF Withholding	20,146.68
Insurance Withholding	-10,768.31
Other Withholding	765.13
State Withholding	-261.03
Tax Anticipation Warrent	150,000.00
Wage Garnishments	564.51
Total Other Current Liabilities	765,457.41
Total Current Liabilities	776,472.26
Total Liabilities	776,472.26
Equity	
Deferred Infow of Resources	959,343.72
Retained Earnings	-489,070.15
Net Income	-357,531.94
Total Equity	112,741.63
TOTAL LIABILITIES & EQUITY	**889,213.89**

Carbondale Park District
Profit & Loss
DEBT SERVICE-DECEMBER

	TOTAL
Income	0.00
Expense	
Loan Interest	6,919.24
Loan Payment	70,000.00
Taw Loan Repayment	511,141.11
Total Expense	588,060.35
Net Income	**-588,060.35**

Carbondale Park District
Profit & Loss
DEBT SERVICE

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

10:10 AM

02/01/21

Accrual Basis

Carbondale Park District
Profit & Loss
DEBT SERVICE

	Oct 20	Nov 20	Dec 20	TOTAL
Income				
Tax Anticipation Warrant	0.00	0.00	0.00	500,000.00
Total Income	0.00	0.00	0.00	500,000.00
Expense				
Loan Interest	0.00	0.00	6,919.24	19,364.31
Loan Payment	0.00	0.00	70,000.00	70,000.00
Taw Loan Repayment	0.00	624,257.78	511,141.11	1,135,398.89
Total Expense	0.00	624,257.78	588,060.35	1,224,763.20
Net Income	**0.00**	**-624,257.78**	**-588,060.35**	**-724,763.20**

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Dec 20	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	2,000.00	-2,000.00
Alternative Revenue-Other	300.00		
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	40.18		
Mobile Home Taxes	0.00	0.00	0.00
Real Estate Taxes	307,693.66	100,000.00	207,693.66
Rental Revenue	0.00	0.00	0.00
Replacement Taxes	3,168.76	7,250.00	-4,081.24
Sales Tax	0.00	0.00	0.00
Tax Anticipation Warrant	0.00	0.00	0.00
Total Income	311,202.60	109,250.00	201,952.60
Expense			
(A)Payroll Expenses			
Disc Golf Labor	0.00	0.00	0.00
FICA Expense	1,045.73	736.00	309.73
Health Insurance Expense	1,994.84	1,515.00	479.84
IMRF Expense	1,879.49	725.00	1,154.49
Overtime	118.97	50.00	68.97
Salaries	9,892.80	7,001.00	2,891.80
Unemployment Expense	56.00	324.00	-268.00
Wages Hourly Fulltime	3,460.80	2,500.00	960.80
Wages Hourly Part Time	1,635.00	83.00	1,552.00
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	20,083.63	12,934.00	7,149.63
Advertising/Promotion	88.00	0.00	88.00
Awards/Recognition	0.00	1,000.00	-1,000.00
Background check	0.00	50.00	-50.00
Bank Charges	351.47	16.00	335.47
Building Repairs/Maintenance	211.99	67.00	144.99
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	4,450.00	0.00	4,450.00
Contractor Fees	86.00	600.00	-514.00
Course Accessories	0.00	0.00	0.00
Disc Golf Supplies	0.00	0.00	0.00
Dues and Subscriptions	89.57	0.00	89.57
Electric Utilities	554.66	400.00	154.66
Equipment Parts/Repairs	0.00	25.00	-25.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	646.63	45.00	601.63
Fertilizer	0.00	0.00	0.00
Field Trip Expense	0.00	0.00	0.00
Food/Provisions	4.76	0.00	4.76

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Dec 20	Budget	$ Over Budget
Fuel/Lubricants	34.16	15.00	19.16
Gas Utilities	414.79	300.00	114.79
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	4.50	25.00	-20.50
Landscaping Supplies	0.00	0.00	0.00
Laundry Services	0.00	0.00	0.00
Leases	220.76	30.00	190.76
Legal and Accounting Fees	3,700.00	2,000.00	1,700.00
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	138.00	165.00	-27.00
Meeting Expense	0.00	0.00	0.00
Misc Supplies	300.48	0.00	300.48
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	197.36	150.00	47.36
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	26.50	125.00	-98.50
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	0.00	0.00
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	219.03	200.00	19.03
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	0.00	0.00	0.00
Water Utilities	88.43	15.00	73.43
Workman's Comp Insurance	7,850.00	1,666.00	6,184.00
Total Expense	39,760.72	20,103.00	19,657.72
Net Income	**271,441.88**	**89,147.00**	**182,294.88**

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jan - Dec 20	Budget	$ Over Budget
Income			
Alternative Revenue	12,823.15	10,000.00	2,823.15
Alternative Revenue-Other	20,376.70		
Bond Proceeds	633,260.00	611,800.00	21,460.00
Contributions/Grant Opportuniti	12,032.40	2,000.00	10,032.40
Donation	2,200.00		
Fundraiser	0.00	0.00	0.00
Interest	6,781.52		
Mobile Home Taxes	0.00	1,400.00	-1,400.00
Real Estate Taxes	821,796.06	941,294.00	-119,497.94
Rental Revenue	0.00	0.00	0.00
Replacement Taxes	87,576.93	96,950.00	-9,373.07
Sales Tax	0.00	0.00	0.00
Tax Anticipation Warrant	0.00	0.00	0.00
Total Income	1,596,846.76	1,663,444.00	-66,597.24
Expense			
(A)Payroll Expenses			
Disc Golf Labor	0.00	0.00	0.00
FICA Expense	9,038.69	8,832.00	206.69
Health Insurance Expense	22,280.14	18,177.00	4,103.14
IMRF Expense	9,754.85	8,659.00	1,095.85
On Call Wages	866.08		
Overtime	776.15	400.00	376.15
Salaries	84,129.56	84,056.00	73.56
Unemployment Expense	1,289.75	3,897.00	-2,607.25
Wages Hourly Fulltime	30,779.57	30,000.00	779.57
Wages Hourly Part Time	11,657.32	1,000.00	10,657.32
(A)Payroll Expenses - Other	3,570.25	0.00	3,570.25
Total (A)Payroll Expenses	174,142.36	155,021.00	19,121.36
Advertising/Promotion	1,070.88	200.00	870.88
Awards/Recognition	-150.12	1,000.00	-1,150.12
Background check	0.00	650.00	-650.00
Bank Charges	421.79	200.00	221.79
Building Repairs/Maintenance	1,191.23	1,000.00	191.23
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	300.00	102.49
Concession Supplies	0.00	0.00	0.00
Construction Materials	0.00	0.00	0.00
Consultant Services	24,400.00	5,000.00	19,400.00
Contractor Fees	6,153.91	8,000.00	-1,846.09
Course Accessories	0.00	0.00	0.00
Disc Golf Supplies	0.00	0.00	0.00
Dues and Subscriptions	2,080.17	4,461.00	-2,380.83
Electric Utilities	3,347.05	4,500.00	-1,152.95
Equipment Parts/Repairs	370.85	200.00	170.85
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	3,913.98	500.00	3,413.98
Fertilizer	0.00	0.00	0.00

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jan - Dec 20	Budget	$ Over Budget
Field Trip Expense	0.00	0.00	0.00
Food/Provisions	952.10	100.00	852.10
Fuel/Lubricants	56.50	200.00	-143.50
Gas Utilities	2,550.48	2,500.00	50.48
Golf Shop Supplies	0.00	0.00	0.00
Inspection Fee	75.24	0.00	75.24
Irrigation/Drainage Supply	0.00	0.00	0.00
Janitorial Service	0.00	0.00	0.00
Janitorial Supplies	383.44	300.00	83.44
Landscaping Supplies	0.00	0.00	0.00
Laundry Services	0.00	0.00	0.00
Leases	1,013.58	350.00	663.58
Legal and Accounting Fees	47,883.50	40,000.00	7,883.50
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	2,190.20	2,000.00	190.20
Meeting Expense	722.50	200.00	522.50
Misc Supplies	456.42	50.00	406.42
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	2,505.87	2,000.00	505.87
Paint/Supplies	0.00	0.00	0.00
Payment Other Entities	0.00	2,200.00	-2,200.00
Payroll Tax Expense	0.00	0.00	0.00
Penalties	1,135.54	2,000.00	-864.46
PLPD Insurance	117,318.00	122,000.00	-4,682.00
Plpd Insurance Claim	0.00	0.00	0.00
Postage/Freight	376.52	750.00	-373.48
Printing/Reproduction	56.00	600.00	-544.00
Professional Fees	0.00	0.00	0.00
Program Supplies	53.17	25.00	28.17
Reconstruction of Existing Faci	0.00	0.00	0.00
Rentals	410.00	800.00	-390.00
Repairs and Maintenance	0.00	150.00	-150.00
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	2,062.52	2,200.00	-137.48
Training and Travel	0.00	300.00	-300.00
Vehicle Parts/Repairs	0.00	75.00	-75.00
Water Utilities	441.43	200.00	241.43
Workman's Comp Insurance	31,346.00	20,000.00	11,346.00
Total Expense	480,394.67	380,132.00	100,262.67
Net Income	**1,116,452.09**	**1,283,312.00**	**-166,859.91**

Carbondale Park District
Profit & Loss Budget vs. Actual
AQUATICS

	Dec 20	Budget	$ Over Budget
Income			
Alternative Revenue-Other	0.00	900.00	-900.00
Aquatic Fees	3.32	3,000.00	-2,996.68
Total Income	3.32	3,900.00	-3,896.68
Expense			
(A)Payroll Expenses			
FICA Expense	181.88	954.00	-772.12
Health Insurance Expense	-314.24	1,179.00	-1,493.24
IMRF Expense	536.84	338.00	198.84
Overtime	0.00		
Salaries	0.00	2,128.00	-2,128.00
Unemployment Expense	0.00	422.00	-422.00
Wages Hourly Fulltime	2,377.50	2,390.00	-12.50
Wages Hourly Part Time	0.00	7,994.00	-7,994.00
Total (A)Payroll Expenses	2,781.98	15,405.00	-12,623.02
Bank Charges	0.00	150.00	-150.00
Building Repairs/Maintenance	0.00	335.00	-335.00
Chemicals	0.00	0.00	0.00
CO-OP Program Expense	0.00	110.00	-110.00
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	300.00	-300.00
Electric Utilities	0.00	800.00	-800.00
Equipment Parts/Repairs	0.00	0.00	0.00
Fax/Modem	0.00	30.00	-30.00
Gas Utilities	0.00	2,000.00	-2,000.00
Janitorial Supplies	0.00	140.00	-140.00
Leases	45.71	35.00	10.71
Maintenance Contracts	0.00	85.00	-85.00
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	100.00	-100.00
Shop Supplies/Small Tools	0.00	10.00	-10.00
Telephone Expense	0.00	90.00	-90.00
Water Utilities	0.00	170.00	-170.00
Total Expense	2,827.69	19,820.00	-16,992.31
Net Income	**-2,824.37**	**-15,920.00**	**13,095.63**

Carbondale Park District
Profit & Loss Budget vs. Actual
AQUATICS

	Jan - Dec 20	Budget	$ Over Budget
Income			
Alternative Revenue	266.01		
Alternative Revenue-Other	0.00	8,690.00	-8,690.00
Aquatic Fees	12,811.99	80,000.00	-67,188.01
Donation	0.00		
Total Income	13,078.00	88,690.00	-75,612.00
Expense			
(A)Payroll Expenses			
FICA Expense	5,294.92	12,048.00	-6,753.08
Health Insurance Expense	2,151.46	14,148.00	-11,996.54
IMRF Expense	4,650.13	4,353.00	297.13
On Call Wages	3,472.80		
Overtime	0.00		
Salaries	12,536.20	27,666.00	-15,129.80
Unemployment Expense	1,698.60	5,336.00	-3,637.40
Wages Hourly Fulltime	19,773.55	30,370.00	-10,596.45
Wages Hourly Part Time	33,431.15	100,072.00	-66,640.85
(A)Payroll Expenses - Other	186.05		
Total (A)Payroll Expenses	83,194.86	193,993.00	-110,798.14
Bank Charges	271.74	2,365.00	-2,093.26
Building Repairs/Maintenance	1,025.64	4,535.00	-3,509.36
Chemicals	1,704.00	4,000.00	-2,296.00
CO-OP Program Expense	683.85	2,880.00	-2,196.15
Computer Equipment/Software	54.38	450.00	-395.62
Contractor Fees	3,342.63	2,000.00	1,342.63
Dues and Subscriptions	4.16		
Electric Utilities	4,850.95	11,000.00	-6,149.05
Equipment Parts/Repairs	323.29	5,260.00	-4,936.71
Fax/Modem	1,096.37	360.00	736.37
Gas Utilities	12,531.03	19,500.00	-6,968.97
Inspection Fee	60.00		
Janitorial Supplies	362.56	1,200.00	-837.44
Leases	465.75	420.00	45.75
Maintenance Contracts	1,286.40	1,365.00	-78.60
Misc Supplies	8.59		
Office Supplies	111.97	420.00	-308.03
Postage/Freight	82.83	360.00	-277.17
Printing/Reproduction	91.50	360.00	-268.50
Program Supplies	0.00	1,000.00	-1,000.00
Safety/First Aid Supplies	268.72	800.00	-531.28
Shop Supplies/Small Tools	6.99	100.00	-93.01
Telephone Expense	543.90	1,500.00	-956.10
Training and Travel	678.00		
Vehicle Parts/Repairs	-0.30		
Water Utilities	870.65	2,250.00	-1,379.35
Total Expense	113,920.46	256,118.00	-142,197.54
Net Income	**-100,842.46**	**-167,428.00**	**66,585.54**

10:11 AM
02/01/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Dec 20	Budget	$ Over Budget
Income			
Alternative Revenue-Other	0.00	50.00	-50.00
Contributions/Grant Opportuniti	786.00		
Fees From User Groups	0.00	1,350.00	-1,350.00
Miscellaneous Other Revenue	0.00	4,000.00	-4,000.00
Park Equipment/Garden Rent	0.00	0.00	0.00
Rec Program Fees	0.00	2,550.00	-2,550.00
Room and Pool Rental	0.00	225.00	-225.00
Total Income	786.00	8,175.00	-7,389.00
Expense			
(A)Payroll Expenses			
FICA Expense	484.93	375.00	109.93
Health Insurance Expense	1,472.67	1,179.00	293.67
IMRF Expense	647.62	369.00	278.62
Overtime	0.00		
Salaries	0.00	2,128.00	-2,128.00
Unemployment Expense	0.00	256.00	-256.00
Wages Hourly Fulltime	6,653.32	2,784.00	3,869.32
Wages Hourly Part Time	0.00	2,670.00	-2,670.00
(A)Payroll Expenses - Other	78.67		
Total (A)Payroll Expenses	9,337.21	9,761.00	-423.79
Bank Charges	0.00	150.00	-150.00
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	100.00	0.00	100.00
Contractor Fees	9,943.00	65.00	9,878.00
Dues and Subscriptions	31.86	0.00	31.86
Electric Utilities	416.23	400.00	16.23
Equipment Parts/Repairs	1,446.00		
Fax/Modem	448.50	25.00	423.50
Field Trip Expense	0.00	200.00	-200.00
Food/Provisions	0.00	30.00	-30.00
Fuel/Lubricants	0.00	100.00	-100.00
Gas Utilities	1,842.84	1,000.00	842.84
Inspection Fee	180.00		
Janitorial Supplies	142.62	55.00	87.62
Leases	45.70	35.00	10.70
Licenses	50.00		
Maintenance Contracts	318.00	100.00	218.00
Office Supplies	0.00	0.00	0.00
Paint/Supplies	283.51		
Postage/Freight	0.00	50.00	-50.00
Printing/Reproduction	0.00	50.00	-50.00
Program Supplies	14.56	500.00	-485.44
Rentals	0.00	40.00	-40.00
Telephone Expense	113.28	70.00	43.28

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Dec 20	Budget	$ Over Budget
Vehicle Parts/Repairs	0.00	45.00	-45.00
Water Utilities	45.29	100.00	-54.71
Total Expense	24,758.60	12,876.00	11,882.60
Net Income	**-23,972.60**	**-4,701.00**	**-19,271.60**

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02/01/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jan - Dec 20	Budget	$ Over Budget
Income			
Alternative Revenue	48.01		
Alternative Revenue-Other	4,100.00	4,000.00	100.00
Aquatic Fees	506.22		
Contributions/Grant Opportuniti	786.00		
Donation	25.00		
Fees From User Groups	7,172.22	13,350.00	-6,177.78
Miscellaneous Other Revenue	0.00	4,000.00	-4,000.00
Park Equipment/Garden Rent	1,859.77	7,550.00	-5,690.23
Rec Program Fees	3,860.66	36,150.00	-32,289.34
Room and Pool Rental	588.00	1,830.00	-1,242.00
Total Income	18,945.88	66,880.00	-47,934.12
Expense			
(A)Payroll Expenses			
FICA Expense	5,086.95	4,866.00	220.95
Health Insurance Expense	11,652.97	14,148.00	-2,495.03
IMRF Expense	4,114.57	4,789.00	-674.43
On Call Wages	6,384.15		
Overtime	0.00		
Salaries	16,480.36	27,666.00	-11,185.64
Unemployment Expense	1,090.36	3,476.00	-2,385.64
Wages Hourly Fulltime	32,994.72	36,192.00	-3,197.28
Wages Hourly Part Time	11,597.92	40,304.00	-28,706.08
(A)Payroll Expenses - Other	819.17		
Total (A)Payroll Expenses	90,221.17	131,441.00	-41,219.83
Advertising/Promotion	63.03		
Bank Charges	271.74	2,365.00	-2,093.26
Building Repairs/Maintenance	840.59	1,200.00	-359.41
Chemicals	237.50		
Clothing	0.00	500.00	-500.00
CO-OP Program Expense	1,750.46	3,894.00	-2,143.54
Computer Equipment/Software	135.62	450.00	-314.38
Concession Supplies	87.17		
Contractor Fees	12,985.14	2,855.00	10,130.14
Dues and Subscriptions	174.61	30.00	144.61
Electric Utilities	3,579.09	5,600.00	-2,020.91
Equipment Parts/Repairs	1,463.93		
Fax/Modem	1,544.87	300.00	1,244.87
Field Trip Expense	0.00	3,000.00	-3,000.00
Food/Provisions	356.38	1,615.00	-1,258.62
Fuel/Lubricants	176.49	1,235.00	-1,058.51
Gas Utilities	8,968.62	11,000.00	-2,031.38
Inspection Fee	619.91		
Janitorial Service	2.21		
Janitorial Supplies	407.63	660.00	-252.37
Leases	465.74	420.00	45.74
Licenses	350.00		
Maintenance Contracts	1,888.58	1,475.00	413.58
Office Supplies	123.64	420.00	-296.36
Paint/Supplies	297.48		

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jan - Dec 20	Budget	$ Over Budget
Postage/Freight	82.83	600.00	-517.17
Printing/Reproduction	0.00	600.00	-600.00
Program Supplies	734.75	2,500.00	-1,765.25
Rentals	0.00	480.00	-480.00
Safety/First Aid Supplies	69.45		
Telephone Expense	657.19	1,255.00	-597.81
Vehicle Parts/Repairs	421.49	540.00	-118.51
Water Utilities	584.24	1,305.00	-720.76
Total Expense	129,561.55	175,740.00	-46,178.45
Net Income	**-110,615.67**	**-108,860.00**	**-1,755.67**

Carbondale Park District
Profit & Loss
DECEMBER 2020-LEARNING TREE

		TOTAL
Income		
AWECC		364.34
Total Income		364.34
Expense		
(A)Payroll Expenses		
FICA Expense	221.34	
Health Insurance Expense	78.67	
IMRF Expense	428.95	
Overtime	0.00	
Unemployment Expense	0.00	
Wages Hourly Fulltime	3,228.11	
(A)Payroll Expenses - Other	78.67	
Total (A)Payroll Expenses		4,035.74
Fax/Modem		149.50
Maintenance Contracts		30.00
Telephone Expense		37.76
Total Expense		4,253.00
Net Income		-3,888.66

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

	Dec 20	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	2,484.32	200.00	2,284.32
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	3,200.00	10,200.00	-7,000.00
State Payments	10,853.00	3,500.00	7,353.00
Total Income	16,537.32	14,800.00	1,737.32
Expense			
(A)Payroll Expenses			
FICA Expense	951.77	267.00	684.77
Health Insurance Expense	1,551.34	768.00	783.34
IMRF Expense	1,172.98	158.00	1,014.98
Overtime	0.00	0.00	0.00
Salaries	4,680.00	2,100.00	2,580.00
Unemployment Expense	169.93	118.00	51.93
Wages Hourly Fulltime	3,489.31		
Wages Hourly Part Time	4,961.20	3,500.00	1,461.20
(A)Payroll Expenses - Other	157.34		
Total (A)Payroll Expenses	17,133.87	6,911.00	10,222.87
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	136.75	83.00	53.75
Building Repairs/Maintenance	228.27	50.00	178.27
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	18.75	0.00	18.75
Dues and Subscriptions	64.00		
Electric Utilities	488.30	300.00	188.30
Equipment Parts/Repairs	687.00	0.00	687.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	81.96	40.00	41.96
Field Trip Expense	0.00	0.00	0.00
Food/Provisions	2,070.62	700.00	1,370.62
Fuel/Lubricants	59.25	50.00	9.25
Gas Utilities	340.11	217.00	123.11
Janitorial Supplies	298.65	83.00	215.65
Leases	45.71	35.00	10.71
Licenses	50.00	0.00	50.00
Maintenance Contracts	132.00	67.00	65.00
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	8.70	50.00	-41.30
Printing/Reproduction	0.00	58.00	-58.00
Program Supplies	561.81	180.00	381.81
Safety/First Aid Supplies	33.96	0.00	33.96
Shop Supplies/Small Tools	0.00	0.00	0.00
Telephone Expense	177.65	92.00	85.65
Training and Travel	35.00	0.00	35.00

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

	Dec 20	Budget	$ Over Budget
Vehicle Parts/Repairs	58.99	167.00	-108.01
Water Utilities	569.59	180.00	389.59
Total Expense	23,280.94	9,305.00	13,975.94
Net Income	**-6,743.62**	**5,495.00**	**-12,238.62**

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

	Jan - Dec 20	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	6,735.87	3,000.00	3,735.87
Alternative Revenue-Other	0.00	5,900.00	-5,900.00
Contributions/Grant Opportuniti	44,941.00		
Field Trip Revenue	0.00	5,000.00	-5,000.00
Fundraiser	64.40	200.00	-135.60
Kid Korner Fees	49,277.16	140,000.00	-90,722.84
State Payments	44,491.68	21,000.00	23,491.68
Total Income	145,510.11	175,100.00	-29,589.89
Expense			
(A)Payroll Expenses			
FICA Expense	5,802.81	4,248.00	1,554.81
Health Insurance Expense	8,566.44	9,212.00	-645.56
IMRF Expense	2,702.32	1,876.00	826.32
On Call Wages	2,262.00		
Overtime	0.00	500.00	-500.00
Salaries	25,565.28	25,000.00	565.28
Unemployment Expense	1,626.41	1,879.00	-252.59
Wages Hourly Fulltime	12,733.96		
Wages Hourly Part Time	38,137.87	55,200.00	-17,062.13
(A)Payroll Expenses - Other	432.72		
Total (A)Payroll Expenses	97,829.81	97,915.00	-85.19
Advertising/Promotion	0.00	200.00	-200.00
Bank Charges	710.92	996.00	-285.08
Building Repairs/Maintenance	375.57	600.00	-224.43
Computer Equipment/Software	12.80	200.00	-187.20
Contractor Fees	256.07	500.00	-243.93
Dues and Subscriptions	260.09		
Electric Utilities	3,911.67	4,000.00	-88.33
Equipment Parts/Repairs	3,977.17	100.00	3,877.17
Equipment Replacement	606.10	200.00	406.10
Fax/Modem	297.42	480.00	-182.58
Field Trip Expense	446.80	5,000.00	-4,553.20
Food/Provisions	6,891.64	8,700.00	-1,808.36
Fuel/Lubricants	353.12	1,500.00	-1,146.88
Gas Utilities	1,866.24	2,604.00	-737.76
Janitorial Supplies	1,137.94	996.00	141.94
Leases	465.69	420.00	45.69
Licenses	50.00	50.00	0.00
Maintenance Contracts	1,807.35	804.00	1,003.35
Misc Supplies	0.00	100.00	-100.00
Office Supplies	390.96	504.00	-113.04
Paint/Supplies	60.53	100.00	-39.47
Postage/Freight	117.88	300.00	-182.12
Printing/Reproduction	0.00	348.00	-348.00
Program Supplies	2,753.26	2,900.00	-146.74
Safety/First Aid Supplies	1,430.41	50.00	1,380.41
Shop Supplies/Small Tools	0.00	100.00	-100.00
Telephone Expense	1,791.03	1,104.00	687.03
Training and Travel	327.79	100.00	227.79

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

	Jan - Dec 20	Budget	$ Over Budget
Vehicle Parts/Repairs	438.01	1,002.00	-563.99
Water Utilities	2,205.43	2,160.00	45.43
Total Expense	130,771.70	134,033.00	-3,261.30
Net Income	**14,738.41**	**41,067.00**	**-26,328.59**

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02/01/21
Accrual Basis

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

	Dec 20	Budget	$ Over Budget
Income			
Contributions/Grant Opportuniti	786.00		
Total Income	786.00		
Expense			
(A)Payroll Expenses			
FICA Expense	832.17	865.00	-32.83
Health Insurance Expense	1,551.32	2,317.00	-765.68
IMRF Expense	1,133.14	849.00	284.14
Overtime	0.00	0.00	0.00
Salaries	3,320.72	2,142.00	1,178.72
Unemployment Expense	134.69	318.00	-183.31
Wages Hourly Fulltime	5,634.19	7,250.00	-1,615.81
Wages Hourly Part Time	1,923.00	0.00	1,923.00
(A)Payroll Expenses - Other	157.32		
Total (A)Payroll Expenses	14,686.55	13,741.00	945.55
Advertising/Promotion	0.00	0.00	0.00
Building Repairs/Maintenance	0.00	100.00	-100.00
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	1,047.73	1,500.00	-452.27
Equipment Parts/Repairs	254.89	300.00	-45.11
Equipment Replacement	0.00	2,084.00	-2,084.00
Fax/Modem	598.00	50.00	548.00
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	371.95	400.00	-28.05
Gas Utilities	86.68	300.00	-213.32
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	364.89	300.00	64.89
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	0.00	0.00
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	100.00	-100.00
Site Amenities	0.00	0.00	0.00
Telephone Expense	50.51	100.00	-49.49
Vehicle Parts/Repairs	60.00	300.00	-240.00
Water Utilities	66.19	100.00	-33.81
Total Expense	17,587.39	19,675.00	-2,087.61
Net Income	**-16,801.39**	**-19,675.00**	**2,873.61**

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

	Jan - Dec 20	Budget	$ Over Budget
Income			
Contributions/Grant Opportuniti	786.00		
Total Income	786.00		
Expense			
(A)Payroll Expenses			
FICA Expense	8,250.53	13,837.00	-5,586.47
Health Insurance Expense	17,358.72	27,804.00	-10,445.28
IMRF Expense	7,735.37	10,747.00	-3,011.63
On Call Wages	6,890.94		
Overtime	365.46	3,689.00	-3,323.54
Salaries	32,199.03	27,848.00	4,351.03
Unemployment Expense	1,650.32	5,146.00	-3,495.68
Wages Hourly Fulltime	60,751.42	90,947.00	-30,195.58
Wages Hourly Part Time	7,984.35	29,985.00	-22,000.65
(A)Payroll Expenses - Other	1,337.22		
Total (A)Payroll Expenses	144,523.36	210,003.00	-65,479.64
Advertising/Promotion	0.00	75.00	-75.00
Building Repairs/Maintenance	701.75	4,500.00	-3,798.25
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	2,000.00	-2,000.00
Contractor Fees	197.15	1,200.00	-1,002.85
Dues and Subscriptions	0.00	45.00	-45.00
Electric Utilities	8,487.97	18,000.00	-9,512.03
Equipment Parts/Repairs	1,459.95	7,000.00	-5,540.05
Equipment Replacement	8,809.71	25,000.00	-16,190.29
Fax/Modem	3,887.00	600.00	3,287.00
Fertilizer	0.00	300.00	-300.00
Fuel/Lubricants	2,138.81	8,000.00	-5,861.19
Gas Utilities	1,140.78	2,700.00	-1,559.22
Inspection Fee	0.00	500.00	-500.00
Janitorial Supplies	10.25	1,100.00	-1,089.75
Landscaping Supplies	193.30	7,000.00	-6,806.70
Licenses	60.00	75.00	-15.00
Maintenance Contracts	2,474.00	4,100.00	-1,626.00
Misc Supplies	164.20	700.00	-535.80
Office Supplies	0.00	200.00	-200.00
Paint/Supplies	0.00	1,200.00	-1,200.00
Rentals	0.00	900.00	-900.00
Safety/First Aid Supplies	69.45	200.00	-130.55
Shop Supplies/Small Tools	14.97	1,400.00	-1,385.03
Site Amenities	0.00	1,000.00	-1,000.00
Telephone Expense	1,277.55	2,000.00	-722.45
Vehicle Parts/Repairs	499.34	3,900.00	-3,400.66
Water Utilities	931.68	5,600.00	-4,668.32
Total Expense	177,729.99	310,098.00	-132,368.01
Net Income	**-176,943.99**	**-310,098.00**	**133,154.01**

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

	Dec 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	776.71	607.00	169.71
Health Insurance Expense	1,551.36	2,317.00	-765.64
IMRF Expense	1,124.53	595.00	529.53
Salaries	2,892.24	1,928.00	964.24
Unemployment Expense	128.13	267.00	-138.87
Wages Hourly Fulltime	5,529.10	6,000.00	-470.90
Wages Hourly Part Time	1,731.00	0.00	1,731.00
(A)Payroll Expenses - Other	157.36		
Total (A)Payroll Expenses	13,890.43	11,714.00	2,176.43
Athletic Field Supplies	0.00	0.00	0.00
Building Repairs/Maintenance	934.50	0.00	934.50
Chemicals	0.00	0.00	0.00
Construction Materials	0.00	0.00	0.00
Contractor Fees	2,400.00		
Electric Utilities	1,608.46	300.00	1,308.46
Equipment Parts/Repairs	95.06	200.00	-104.94
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	667.84	200.00	467.84
Gas Utilities	186.83		
Janitorial Supplies	21.98	225.00	-203.02
Landscaping Supplies	0.00	84.00	-84.00
Maintenance Contracts	94.14	180.00	-85.86
Misc Supplies	29.40		
Paint/Supplies	0.00	0.00	0.00
Rentals	0.00	0.00	0.00
Safety/First Aid Supplies	26.88		
Shop Supplies/Small Tools	379.29	0.00	379.29
Vehicle Parts/Repairs	341.01		
Water Utilities	173.44	80.00	93.44
Total Expense	20,849.26	12,983.00	7,866.26
Net Income	**-20,849.26**	**-12,983.00**	**-7,866.26**

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Accrual Basis

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

	Jan - Dec 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	6,476.90	8,933.00	-2,456.10
Health Insurance Expense	17,358.86	27,812.00	-10,453.14
IMRF Expense	7,267.44	7,858.00	-590.56
On Call Wages	3,619.90		
Salaries	19,693.82	25,064.00	-5,370.18
Unemployment Expense	1,249.34	3,941.00	-2,691.66
Wages Hourly Fulltime	54,543.66	79,704.00	-25,160.34
Wages Hourly Part Time	7,035.18	12,000.00	-4,964.82
(A)Payroll Expenses - Other	1,337.56		
Total (A)Payroll Expenses	118,582.66	165,312.00	-46,729.34
Athletic Field Supplies	0.00	2,000.00	-2,000.00
Building Repairs/Maintenance	1,528.71	200.00	1,328.71
Chemicals	162.93	500.00	-337.07
Construction Materials	0.00	400.00	-400.00
Contractor Fees	3,600.00		
Electric Utilities	9,696.81	5,000.00	4,696.81
Equipment Parts/Repairs	3,219.69	2,300.00	919.69
Equipment Replacement	1,109.42		
Fertilizer	0.00	2,100.00	-2,100.00
Fuel/Lubricants	3,665.20	4,200.00	-534.80
Gas Utilities	911.62		
Inspection Fee	422.66		
Janitorial Supplies	582.20	2,700.00	-2,117.80
Landscaping Supplies	696.06	1,000.00	-303.94
Maintenance Contracts	432.77	2,160.00	-1,727.23
Misc Supplies	574.53		
Paint/Supplies	0.00	2,200.00	-2,200.00
Rentals	284.00	1,000.00	-716.00
Safety/First Aid Supplies	96.33		
Shop Supplies/Small Tools	1,140.86	500.00	640.86
Site Amenities	121.28		
Vehicle Parts/Repairs	2,092.39		
Water Utilities	1,423.50	2,000.00	-576.50
Total Expense	150,343.62	193,572.00	-43,228.38
Net Income	**-150,343.62**	**-193,572.00**	**43,228.38**

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

	Dec 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	54.20	65.00	-10.80
IMRF Expense	0.00	64.00	-64.00
Salaries	214.24	216.00	-1.76
Unemployment Expense	6.55	28.00	-21.45
Wages Hourly Fulltime	303.89	624.00	-320.11
Wages Hourly Part Time	191.00	0.00	191.00
Total (A)Payroll Expenses	769.88	997.00	-227.12
Total Expense	769.88	997.00	-227.12
Net Income	**-769.88**	**-997.00**	**227.12**

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

	Jan - Dec 20	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	590.00	1,038.00	-448.00
IMRF Expense	0.00	830.00	-830.00
On Call Wages	104.00		
Salaries	2,362.07	2,952.00	-589.93
Unemployment Expense	105.32	466.00	-360.68
Wages Hourly Fulltime	4,509.91	8,112.00	-3,602.09
Wages Hourly Part Time	749.58	2,500.00	-1,750.42
Total (A)Payroll Expenses	8,420.88	15,898.00	-7,477.12
Total Expense	8,420.88	15,898.00	-7,477.12
Net Income	**-8,420.88**	**-15,898.00**	**7,477.12**

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

	Dec 20	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	0.00	0.00
Beer Sales	243.96	100.00	143.96
Concessions	141.47	300.00	-158.53
Donation	0.00	0.00	0.00
Driving Range	920.00	0.00	920.00
Facility Rental	0.00	300.00	-300.00
Gaming Machines	110.77	0.00	110.77
Golf Cart Fees	2,534.00	0.00	2,534.00
Golf Fees	6,703.99	0.00	6,703.99
Jr Golf Fees	0.00	0.00	0.00
Merchandise	392.59	200.00	192.59
Miscellaneous Other Revenue	0.00	0.00	0.00
Miscellaneous Shop Revenue	106.90	0.00	106.90
Rental Revenue	0.00	1,000.00	-1,000.00
Sales Tax	75.86	500.00	-424.14
Total Income	11,229.54	2,400.00	8,829.54
Expense			
(A)Payroll Expenses			
FICA Expense	362.67	937.00	-574.33
Health Insurance Expense	1,603.64	1,563.00	40.64
IMRF Expense	1,771.27	634.00	1,137.27
Overtime	0.00	0.00	0.00
Salaries	0.00	5,249.00	-5,249.00
Unemployment Expense	33.36	415.00	-381.64
Wages Hourly Fulltime	3,766.85	3,200.00	566.85
Wages Hourly Part Time	974.10	3,800.00	-2,825.90
(A)Payroll Expenses - Other	80.16	0.00	80.16
Total (A)Payroll Expenses	8,592.05	15,798.00	-7,205.95
Advertising/Promotion	0.00	0.00	0.00
Awards/Recognition	18.00		
Bank Charges	627.35	400.00	227.35
Building Repairs/Maintenance	369.96	166.00	203.96
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	310.90	0.00	310.90
Contractor Fees	37.50	0.00	37.50
Dues and Subscriptions	0.00	125.00	-125.00
Electric Utilities	1,210.11	750.00	460.11
Equipment Parts/Repairs	0.00	41.00	-41.00
Fax/Modem	598.00	25.00	573.00
Food/Provisions	0.00	0.00	0.00
Gas Utilities	174.51	160.00	14.51
Golf Shop Supplies	504.70	1,666.00	-1,161.30
Inspection Fee	239.64		
Janitorial Service	0.00	20.00	-20.00
Janitorial Supplies	47.39		
Landscaping Supplies	0.00	20.00	-20.00
Licenses	1,150.00	0.00	1,150.00
Maintenance Contracts	617.79	416.00	201.79
Misc Supplies	0.00	416.00	-416.00

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

	Dec 20	Budget	$ Over Budget
Office Equipment	0.00	0.00	0.00
Office Supplies	0.00	42.00	-42.00
Postage/Freight	0.00	30.00	-30.00
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Rentals	39.98	0.00	39.98
Safety/First Aid Supplies	0.00	41.00	-41.00
Sales Tax Expense	217.00	300.00	-83.00
Telephone Expense	172.87	416.00	-243.13
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	45.57	41.00	4.57
Water Utilities	34.82	41.00	-6.18
Total Expense	15,008.14	20,914.00	-5,905.86
Net Income	**-3,778.60**	**-18,514.00**	**14,735.40**

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

	Jan - Dec 20	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	13,000.00	-13,000.00
Alternative Revenue-Other	-901.70		
Beer Sales	10,378.53	16,500.00	-6,121.47
Concessions	9,233.96	27,000.00	-17,766.04
Donation	7,000.00	0.00	7,000.00
Driving Range	26,321.00	21,100.00	5,221.00
Facility Rental	0.00	1,500.00	-1,500.00
Gaming Machines	949.22	7,000.00	-6,050.78
Gift Certificates (Golf)	-50.00		
Golf Cart Fees	86,102.82	110,000.00	-23,897.18
Golf Fees	187,122.32	250,000.00	-62,877.68
Jr Golf Fees	0.00	8,500.00	-8,500.00
Merchandise	13,706.22	25,000.00	-11,293.78
Miscellaneous Other Revenue	84.72	0.00	84.72
Miscellaneous Shop Revenue	-274.37	4,000.00	-4,274.37
Rental Revenue	0.00	2,000.00	-2,000.00
Sales Tax	3,039.12	5,000.00	-1,960.88
Total Income	342,711.84	490,600.00	-147,888.16
Expense			
(A)Payroll Expenses			
FICA Expense	9,158.28	12,160.00	-3,001.72
Health Insurance Expense	12,855.64	18,747.00	-5,891.36
IMRF Expense	10,218.38	8,321.00	1,897.38
On Call Wages	10,710.08		
Overtime	204.08	500.00	-295.92
Salaries	50,043.20	68,236.00	-18,192.80
Unemployment Expense	2,040.28	5,365.00	-3,324.72
Wages Hourly Fulltime	22,409.65	42,214.00	-19,804.35
Wages Hourly Part Time	36,880.40	48,000.00	-11,119.60
(A)Payroll Expenses - Other	769.01	0.00	769.01
Total (A)Payroll Expenses	155,289.00	203,543.00	-48,254.00
Advertising/Promotion	288.42	3,000.00	-2,711.58
Awards/Recognition	940.97		
Bank Charges	7,561.58	7,000.00	561.58
Building Repairs/Maintenance	369.96	2,000.00	-1,630.04
Computer Equipment/Software	795.00	0.00	795.00
Concession Supplies	10,421.48	25,000.00	-14,578.52
Contractor Fees	253.40	300.00	-46.60
Dues and Subscriptions	1,928.06	1,500.00	428.06
Electric Utilities	7,793.87	10,000.00	-2,206.13
Equipment Parts/Repairs	1,171.78	500.00	671.78
Fax/Modem	3,588.00	300.00	3,288.00
Food/Provisions	238.16	300.00	-61.84
Gas Utilities	1,319.22	2,000.00	-680.78
Golf Shop Supplies	7,912.39	20,000.00	-12,087.61
Inspection Fee	239.64		
Janitorial Service	18.00	240.00	-222.00
Janitorial Supplies	233.35		
Landscaping Supplies	0.00	240.00	-240.00

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

	Jan - Dec 20	Budget	$ Over Budget
Licenses	1,200.00	2,000.00	-800.00
Maintenance Contracts	6,229.20	5,000.00	1,229.20
Misc Supplies	916.39	5,000.00	-4,083.61
Office Equipment	0.00	700.00	-700.00
Office Supplies	749.84	500.00	249.84
Postage/Freight	82.82	350.00	-267.18
Printing/Reproduction	0.00	1,000.00	-1,000.00
Program Supplies	377.06	3,500.00	-3,122.94
Rentals	39.98	1,500.00	-1,460.02
Safety/First Aid Supplies	69.45	500.00	-430.55
Sales Tax Expense	2,893.00	4,000.00	-1,107.00
Shop Supplies/Small Tools	305.85		
Telephone Expense	1,634.88	5,000.00	-3,365.12
Training and Travel	1,580.72	1,200.00	380.72
Vehicle Parts/Repairs	45.57	500.00	-454.43
Water Utilities	220.65	500.00	-279.35
Total Expense	216,707.69	307,173.00	-90,465.31
Net Income	**126,004.15**	**183,427.00**	**-57,422.85**

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

	Dec 20	Budget	$ Over Budget
Income			
Contributions/Grant Opportuniti	786.00		
Total Income	786.00		
Expense			
(A)Payroll Expenses			
FICA Expense	1,206.23	792.00	414.23
Health Insurance Expense	2,248.34	1,451.00	797.34
IMRF Expense	1,643.87	775.00	868.87
Overtime	0.00	0.00	0.00
Salaries	8,462.40	5,641.00	2,821.40
Unemployment Expense	11.20	349.00	-337.80
Wages Hourly Fulltime	7,092.63	4,695.00	2,397.63
Wages Hourly Part Time	327.00	0.00	327.00
(A)Payroll Expenses - Other	157.34		
Total (A)Payroll Expenses	21,149.01	13,703.00	7,446.01
Building Repairs/Maintenance	299.41	0.00	299.41
Chemicals	962.03	0.00	962.03
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	300.00	-300.00
Dues and Subscriptions	700.00	0.00	700.00
Electric Utilities	2,060.41	700.00	1,360.41
Equipment Parts/Repairs	562.39	0.00	562.39
Fax/Modem	390.56		
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	1,384.04	1,440.00	-55.96
Gas Utilities	165.17	250.00	-84.83
Irrigation/Drainage Supply	395.28	0.00	395.28
Janitorial Supplies	0.00	20.00	-20.00
Landscaping Supplies	607.73		
Laundry Services	0.00	0.00	0.00
Maintenance Contracts	276.31	280.00	-3.69
Office Equipment	0.00	0.00	0.00
Office Supplies	54.94	35.00	19.94
Paint/Supplies	0.00	35.00	-35.00
Postage/Freight	0.00	15.00	-15.00
Rentals	585.50	0.00	585.50
Safety/First Aid Supplies	0.00	30.00	-30.00
Shop Supplies/Small Tools	693.47	150.00	543.47
Telephone Expense	83.08	150.00	-66.92
Vehicle Parts/Repairs	3,342.87	1,334.00	2,008.87
Water Utilities	72.50	90.00	-17.50
Total Expense	33,784.70	18,532.00	15,252.70
Net Income	**-32,998.70**	**-18,532.00**	**-14,466.70**

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

	Jan - Dec 20	Budget	$ Over Budget
Income			
Contributions/Grant Opportuniti	786.00		
Total Income	786.00		
Expense			
(A)Payroll Expenses			
FICA Expense	12,924.76	14,730.00	-1,805.24
Health Insurance Expense	20,480.34	17,423.00	3,057.34
IMRF Expense	11,445.57	10,213.00	1,232.57
On Call Wages	2,471.79		
Overtime	967.35	1,800.00	-832.65
Salaries	71,365.34	73,334.00	-1,968.66
Unemployment Expense	2,454.25	6,768.00	-4,313.75
Wages Hourly Fulltime	63,723.65	61,036.00	2,687.65
Wages Hourly Part Time	31,299.00	56,380.00	-25,081.00
(A)Payroll Expenses - Other	1,258.72		
Total (A)Payroll Expenses	218,390.77	241,684.00	-23,293.23
Building Repairs/Maintenance	2,115.87	500.00	1,615.87
Chemicals	8,779.52	17,000.00	-8,220.48
Computer Equipment/Software	0.00	200.00	-200.00
Construction Materials	26.08	1,000.00	-973.92
Consultant Services	193.84	200.00	-6.16
Contractor Fees	428.58	500.00	-71.42
Course Accessories	14.99	1,800.00	-1,785.01
Dues and Subscriptions	934.36	660.00	274.36
Electric Utilities	12,317.58	13,500.00	-1,182.42
Equipment Parts/Repairs	1,105.15	500.00	605.15
Fax/Modem	689.56		
Fertilizer	4,431.67	9,000.00	-4,568.33
Food/Provisions	47.40		
Fuel/Lubricants	10,471.03	13,000.00	-2,528.97
Gas Utilities	1,165.98	1,250.00	-84.02
Inspection Fee	140.00		
Irrigation/Drainage Supply	1,046.60	1,200.00	-153.40
Janitorial Supplies	142.60	240.00	-97.40
Landscaping Supplies	1,924.51		
Laundry Services	0.00	500.00	-500.00
Licenses	60.00		
Maintenance Contracts	1,681.56	3,360.00	-1,678.44
Office Equipment	0.00	250.00	-250.00
Office Supplies	160.05	420.00	-259.95
Paint/Supplies	76.28	420.00	-343.72
Payment Other Entities	285.00		
Postage/Freight	42.86	180.00	-137.14
Rentals	1,325.50	400.00	925.50
Safety/First Aid Supplies	69.45	360.00	-290.55
Shop Supplies/Small Tools	1,169.64	1,800.00	-630.36
Telephone Expense	2,286.69	1,800.00	486.69
Training and Travel	-40.00		

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

	Jan - Dec 20	Budget	$ Over Budget
Vehicle Parts/Repairs	10,703.06	13,335.00	-2,631.94
Water Utilities	580.97	1,080.00	-499.03
Total Expense	282,767.15	326,139.00	-43,371.85
Net Income	**-281,981.15**	**-326,139.00**	**44,157.85**

Carbondale Park District
Profit & Loss Prev Year Comparison
January through December 2020

	Jan - Dec 20	Jan - Dec 19	$ Change	% Change
Income				
Alternative Rev-Food Reimb	8,402.18	12,612.94	-4,210.76	-33.4%
Alternative Revenue	13,137.17	1,748.55	11,388.62	651.3%
Alternative Revenue-Other	23,575.00	21,947.43	1,627.57	7.4%
Aquatic Fees	17,826.21	64,699.25	-46,873.04	-72.5%
AWECC	34,684.76	160,790.31	-126,105.55	-78.4%
Beer Sales	10,378.53	14,213.60	-3,835.07	-27.0%
Bond Proceeds	633,260.00	3,808,008.50	-3,174,748.50	-83.4%
Concessions	9,233.96	25,207.15	-15,973.19	-63.4%
Contributions/Grant Opportuniti	59,331.40	7,100.00	52,231.40	735.7%
Donation	9,225.00	0.00	9,225.00	100.0%
Driving Range	26,321.00	20,160.90	6,160.10	30.6%
Facility Rental	0.00	100.00	-100.00	-100.0%
Fees From User Groups	7,172.22	6,418.15	754.07	11.8%
Field Trip Revenue	0.00	5,963.50	-5,963.50	-100.0%
Fundraiser	64.40	873.66	-809.26	-92.6%
Gaming Machines	949.22	631.18	318.04	50.4%
Gift Certificates (Golf)	-50.00	0.00	-50.00	-100.0%
Golf Cart Fees	86,102.82	104,664.21	-18,561.39	-17.7%
Golf Fees	187,122.32	220,637.49	-33,515.17	-15.2%
Interest	6,781.52	2,131.11	4,650.41	218.2%
Jr Golf Fees	0.00	50.00	-50.00	-100.0%
Kid Korner Fees	49,277.16	115,897.40	-66,620.24	-57.5%
Merchandise	13,706.22	24,064.63	-10,358.41	-43.0%
Miscellaneous Other Revenue	84.72	6,979.90	-6,895.18	-98.8%
Miscellaneous Shop Revenue	-274.37	3,270.34	-3,544.71	-108.4%
Mobile Home Taxes	0.00	669.49	-669.49	-100.0%
Park Equipment/Garden Rent	1,859.77	8,574.30	-6,714.53	-78.3%
Real Estate Taxes	821,796.06	822,166.01	-369.95	0.0%
Rec Program Fees	3,860.66	39,305.72	-35,445.06	-90.2%
Rental Revenue	0.00	4,700.00	-4,700.00	-100.0%
Replacement Taxes	87,576.93	102,692.82	-15,115.89	-14.7%
Room and Pool Rental	588.00	1,780.00	-1,192.00	-67.0%
Sales Tax	3,039.12	5,244.04	-2,204.92	-42.1%
State Payments	46,378.77	36,477.61	9,901.16	27.1%
Tax Anticipation Warrant	500,000.00	350,000.00	150,000.00	42.9%
Total Income	2,661,410.75	5,999,780.19	-3,338,369.44	-55.6%

Carbondale Park District
Profit & Loss Prev Year Comparison
January through December 2020

	Jan - Dec 20	Jan - Dec 19	$ Change	% Change
Expense				
(A)Payroll Expenses				
FICA Expense	66,456.68	86,203.66	-19,746.98	-22.9%
Health Insurance Expense	126,131.24	161,039.65	-34,908.41	-21.7%
IMRF Expense	62,888.73	52,348.53	10,540.20	20.1%
On Call Wages	42,779.82	0.00	42,779.82	100.0%
Overtime	2,459.66	5,128.58	-2,668.92	-52.0%
Salaries	321,264.86	300,104.94	21,159.92	7.1%
Unemployment Expense	14,540.60	22,313.24	-7,772.64	-34.8%
Wages Hourly Fulltime	340,129.36	453,152.74	-113,023.38	-24.9%
Wages Hourly Part Time	188,906.92	376,044.12	-187,137.20	-49.8%
(A)Payroll Expenses - Other	11,166.88	1,410.79	9,756.09	691.5%
Total (A)Payroll Expenses	1,176,724.75	1,457,746.25	-281,021.50	-19.3%
Advertising/Promotion	1,422.33	3,410.21	-1,987.88	-58.3%
Athletic Field Supplies	0.00	3,082.20	-3,082.20	-100.0%
Awards/Recognition	790.85	3,172.06	-2,381.21	-75.1%
Background check	0.00	592.64	-592.64	-100.0%
Bank Charges	9,786.20	15,591.00	-5,804.80	-37.2%
Building Repairs/Maintenance	9,959.37	14,882.80	-4,923.43	-33.1%
Chemicals	11,572.72	27,430.08	-15,857.36	-57.8%
Clothing	0.00	241.00	-241.00	-100.0%
CO-OP Program Expense	2,434.31	4,800.33	-2,366.02	-49.3%
Computer Equipment/Software	1,540.59	2,014.54	-473.95	-23.5%
Concession Supplies	10,508.65	25,019.32	-14,510.67	-58.0%
Construction Materials	26.08	782.70	-756.62	-96.7%
Consultant Services	24,593.84	28,039.50	-3,445.66	-12.3%
Contractor Fees	30,188.51	40,914.22	-10,725.71	-26.2%
Course Accessories	14.99	2,461.97	-2,446.98	-99.4%
Disc Golf Supplies	0.00	921.44	-921.44	-100.0%
Dues and Subscriptions	5,433.61	10,687.28	-5,253.67	-49.2%
Electric Utilities	55,111.60	78,891.94	-23,780.34	-30.1%
Equipment Parts/Repairs	13,483.90	13,647.68	-163.78	-1.2%
Equipment Replacement	10,525.23	168,321.83	-157,796.60	-93.8%
Fax/Modem	16,262.92	10,632.58	5,630.34	53.0%
Fertilizer	4,431.67	8,743.87	-4,312.20	-49.3%
Field Trip Expense	446.80	6,287.78	-5,840.98	-92.9%
Food/Provisions	11,874.62	24,485.59	-12,610.97	-51.5%
Fuel/Lubricants	16,861.15	28,334.69	-11,473.54	-40.5%
Gas Utilities	32,606.48	38,342.84	-5,736.36	-15.0%
Golf Shop Supplies	7,912.39	19,589.58	-11,677.19	-59.6%
Inspection Fee	1,617.45	328.50	1,288.95	392.4%
Irrigation/Drainage Supply	1,046.60	2,462.42	-1,415.82	-57.5%
Janitorial Service	20.21	386.20	-365.99	-94.8%
Janitorial Supplies	3,599.27	6,748.45	-3,149.18	-46.7%
Landscaping Supplies	2,813.87	12,069.70	-9,255.83	-76.7%

Carbondale Park District
Profit & Loss Prev Year Comparison
January through December 2020

	Jan - Dec 20	Jan - Dec 19	$ Change	% Change
Leases	2,739.39	2,104.32	635.07	30.2%
Legal and Accounting Fees	47,883.50	41,717.69	6,165.81	14.8%
Licenses	1,720.00	2,000.00	-280.00	-14.0%
Loan Interest	19,364.31	169,859.93	-150,495.62	-88.6%
Loan Payment	70,000.00	3,306,690.40	-3,236,690.40	-97.9%
Maintenance Contracts	19,205.15	26,381.50	-7,176.35	-27.2%
Meeting Expense	722.50	549.02	173.48	31.6%
Misc Supplies	2,120.13	7,601.56	-5,481.43	-72.1%
New Equipment	0.00	-8.49	8.49	100.0%
Office Equipment	0.00	4.99	-4.99	-100.0%
Office Supplies	4,123.38	6,084.76	-1,961.38	-32.2%
Paint/Supplies	434.29	2,424.13	-1,989.84	-82.1%
Payment Other Entities	285.00	5,193.72	-4,908.72	-94.5%
Payroll Tax Expense	0.00	0.00	0.00	0.0%
Penalties	1,135.54	9,680.27	-8,544.73	-88.3%
PLPD Insurance	117,318.00	123,351.98	-6,033.98	-4.9%
Plpd Insurance Claim	0.00	5,100.00	-5,100.00	-100.0%
Postage/Freight	868.57	1,983.41	-1,114.84	-56.2%
Printing/Reproduction	147.50	2,726.65	-2,579.15	-94.6%
Professional Fees	0.00	18.66	-18.66	-100.0%
Program Supplies	4,311.64	7,067.99	-2,756.35	-39.0%
Reconstruction of Existing Faci	0.00	11,126.17	-11,126.17	-100.0%
Rentals	2,059.48	7,860.51	-5,801.03	-73.8%
Repairs and Maintenance	6.99	0.00	6.99	100.0%
Safety/First Aid Supplies	3,013.92	859.83	2,154.09	250.5%
Sales Tax Expense	2,893.00	4,542.31	-1,649.31	-36.3%
Shop Supplies/Small Tools	2,638.31	2,568.99	69.32	2.7%
Site Amenities	121.28	0.00	121.28	100.0%
Taw Loan Repayment	1,185,588.75	450,000.00	735,588.75	163.5%
Telephone Expense	10,835.28	14,874.63	-4,039.35	-27.2%
Training and Travel	2,731.51	1,482.39	1,249.12	84.3%
Vehicle Parts/Repairs	14,199.56	17,560.48	-3,360.92	-19.1%
Water Utilities	7,518.75	15,469.83	-7,951.08	-51.4%
Workman's Comp Insurance	31,346.00	26,442.00	4,904.00	18.6%
Total Expense	3,018,942.69	6,334,382.82	-3,315,440.13	-52.3%
Net Income	**-357,531.94**	**-334,602.63**	**-22,929.31**	**-6.9%**

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

	Dec 31, 20
ASSETS	
Current Assets	
Checking/Savings	
Cash-Aquatics Center	4,731.07
Total Checking/Savings	4,731.07
Other Current Assets	
Due to General	-225,599.00
Total Other Current Assets	-225,599.00
Total Current Assets	-220,867.93
TOTAL ASSETS	**-220,867.93**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	597.69
Total Accounts Payable	597.69
Total Current Liabilities	597.69
Total Liabilities	597.69
Equity	
Fund Balance-Restricted	-122,177.37
Unrestricted Net Assets	-97,407.76
Net Income	-1,880.49
Total Equity	-221,465.62
TOTAL LIABILITIES & EQUITY	**-220,867.93**

OUTDOOR AQUATICS CENTER FUND
Profit & Loss
December 2020

		Dec 20
Ordinary Income/Expense		
Income		
Program Income		
SSP PASS	-212.00	
Total Program Income		-212.00
Total Income		-212.00
Expense		
Equipment Parts/Repairs		12.99
Gas Utiltiies		126.96
Operations		
Clothing	791.09	
Telephone Expense	39.72	
Electric Utilities	358.63	
Water Utilities	40.82	
Total Operations		1,230.26
Total Expense		1,370.21
Net Ordinary Income		-1,582.21
Other Income/Expense		
Other Income		
Interest Income		0.27
Total Other Income		0.27
Net Other Income		0.27
Net Income		**-1,581.94**

Carbondale Park District
Profit & Loss
January through December 2020

	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	TOTAL
Income													
Alternative Rev-Food Reimb	424.52	284.47	483.25	0.00	494.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,686.31
Aquatic Fees	4,468.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,508.00
AWECC	14,091.70	14,868.72	5,966.00	0.00	0.00	-405.00	434.00	-465.00	0.00	-190.00	0.00	364.34	34,684.76
State Payments	0.00	166.39	1,720.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,887.09
Total Income	18,984.22	15,319.58	8,209.95	0.00	494.07	-405.00	434.00	-465.00	0.00	-190.00	0.00	364.34	42,746.16
Expense													
(A)Payroll Expenses													
FICA Expense	789.04	664.44	837.06	345.40	278.41	0.00	223.38	396.17	150.33	127.25	0.00	221.34	3,832.84
Health Insurance Expense	1,414.00	1,414.00	1,414.00	1,414.00	0.00	0.00	5,252.50	0.00	1,742.50	0.00	697.00	78.67	13,426.67
IMRF Expense	478.06	747.43	513.51	506.22	505.68	350.01	0.00	310.87	505.05	504.50	149.82	428.95	5,000.10
On Call Wages	0.00	0.00	0.00	3,268.08	2,730.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,998.08
Overtime	0.00	11.64	101.82	0.00	0.00	0.00	0.00	33.16	0.00	0.00	0.00	0.00	146.62
Salaries	0.00	1,560.00	1,560.00	750.00	0.00	0.00	760.00	1,510.00	750.00	0.00	0.00	0.00	6,890.00
Unemployment Expense	401.83	346.03	333.79	130.39	53.43	0.00	38.67	31.63	0.00	0.00	0.00	0.00	1,335.97
Wages Hourly Fulltime	7,860.12	5,275.16	5,087.76	1,914.32	2,326.80	0.00	2,818.99	5,140.80	2,061.14	2,206.07	0.00	3,228.11	37,909.27
Wages Hourly Part Time	3,872.01	3,256.35	2,995.79	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	10,134.15
(A)Payroll Expenses - Other	0.00	0.82	0.00	0.00	196.67	393.34	196.67	196.67	0.00	196.67	196.67	78.67	1,456.18
Total (A)Payroll Expenses	14,815.06	13,275.87	12,643.75	8,328.41	6,090.99	743.35	9,300.41	7,619.30	5,199.02	3,034.49	1,043.49	4,035.74	86,129.88
Bank Charges	49.50	53.05	210.44	26.13	10.38	18.50	56.36	12.62	98.59	12.86	0.00	0.00	548.43
Building Repairs/Maintenance	240.05	599.76	147.91	809.00	0.00	0.00	0.00	0.00	13.31	0.00	0.00	0.00	1,810.05
Computer Equipment/Software	0.00	0.00	127.50	0.00	12.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.30
Contractor Fees	0.00	128.56	2,774.50	0.00	0.00	0.00	0.00	0.00	0.00	68.57	0.00	0.00	2,971.63
Dues and Subscriptions	0.00	0.00	0.00	36.16	0.00	16.00	0.00	0.00	0.00	0.00	0.00	0.00	52.16
Electric Utilities	0.00	354.84	156.08	0.00	149.09	-60.66	230.95	0.00	0.00	294.33	0.00	0.00	1,126.61
Equipment Parts/Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	378.01	14.08	0.00	0.00	392.09
Fax/Modem	199.32	0.00	199.32	0.00	99.66	199.32	99.65	0.00	99.65	99.65	99.65	149.50	1,245.72
Food/Provisions	1,138.85	1,472.80	656.72	120.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,388.94
Gas Utilities	494.27	222.64	615.46	159.76	127.87	271.53	120.09	24.68	0.00	116.21	0.00	0.00	2,152.51
Inspection Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00	0.00	0.00	0.00	0.00	60.00
Janitorial Supplies	93.94	49.93	81.20	74.61	0.00	0.00	0.00	39.62	0.00	0.00	0.00	0.00	339.30
Leases	35.08	35.08	78.74	0.00	36.57	71.56	0.00	35.01	36.57	0.00	0.00	0.00	328.63
Maintenance Contracts	55.02	91.67	161.67	91.67	97.34	344.06	63.67	93.33	93.33	93.33	0.00	30.00	1,215.09
Office Supplies	0.00	0.00	81.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.05
Postage/Freight	37.05	0.00	24.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.86	0.00	82.83
Program Supplies	59.19	253.46	80.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	393.40
Repairs and Maintenance	0.00	6.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.99
Safety/First Aid Supplies	0.00	0.00	0.00	69.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.45
Telephone Expense	59.48	216.23	56.33	6.17	25.08	63.22	25.45	4.67	30.12	29.84	25.17	37.76	581.52
Training and Travel	0.00	135.00	0.00	15.00	0.00	0.00	0.00	0.00	35.00	0.00	0.00	0.00	185.00
Water Utilities	0.00	24.74	24.24	30.51	0.00	126.81	0.00	0.00	0.00	35.44	18.46	0.00	260.20
Total Expense	17,276.61	16,922.64	18,122.58	9,767.44	6,649.78	1,793.69	9,896.58	7,889.23	5,983.60	3,798.80	1,207.63	4,253.00	103,561.78
Net Income	1,707.41	-1,603.06	-9,912.63	-9,767.44	-6,155.71	-2,198.69	-9,462.58	-8,354.23	-5,983.60	-3,988.80	-1,207.63	-3,888.66	-60,815.62

2021 TAX ANTICIPATION WARRANT BID TABULATION FORM

Name	Bid Amount	Interest	Finance Fee
LEGENCE	$ 500,000.00	1.92%	None
BANTERRA BANK	$ 500,000.00	3.25%	$ 500.00
FIRST SOUTHERN BANK	$ 500,000.00	3.95%	None

Interest Cost: (simple interest) Estimate

Rate	Annually (12 months)	6 months*
1. $50,000 x .0192 (1.92%) =	$ 960	**$ 480**
2. $50,000 x .0392 (3.92%) =	$1,960	**$ 980**
3. $50,000 x .0394 (3.94%) =	$1,970	**$ 985**

First Southern Bank

January 21, 2021

Kathy A. Renfro, Executive Director
Carbondale Park District
2500 West Sunset Drive
Carbondale, Illinois
62903

Dear Ms. Renfro,

First Southern Bank would like to extend a bid of 3.95% for the purchase of the proposed $500,000.00 in tax anticipation warrants to be issued on February 9, 2021 by the Park District.

The Bank would allow the Park District to draw down on the purchase price on an "as needed" basis in increments of $50,000.00 (or a mutually agreed upon amount between the Park District and the Bank).

Thank you for allowing First Southern the opportunity to work with the Park District on the TAW's.

Sincerely,

Greg Ingram
Senior Vice President
First Southern Bank

Banterra®

January 22, 2021

Regarding: Banterra Bank response to Carbondale Park District's Invitation to Bid notice

Carbondale Park District Commissioners:

Thank you for allowing Banterra Bank the opportunity to submit a proposal for the purchase of Tax Anticipation Warrants. We would like to express our interest in assisting with your financing needs. Banterra Bank proposes these financing arrangements, pending complete analysis and formal approval, to Carbondale Park District as follows:

Amount of Loan:	$500,000
Purpose of Loan:	Provide funds for the eight specified funds as noted in the bid request
Terms:	Draws on the loan are permitted in $50,000 increments
Interest Rate:	3.25% fixed*
Repayment:	Quarterly interest payments, matures December 31, 2021
Fees:	$500 loan origination fee, due at loan closing
Collateral:	Secured by tax anticipation warrants
Expenses:	If any, Borrower shall pay any third party expenses
Other Conditions:	Borrower shall submit financial information as requested. The terms of this response will be valid for 30 days.

*A tax opinion and bank qualification opinion or completed IRS Form 8038 is required.

This commitment is based upon information which has been made currently available to the Bank concerning the Borrower. The Bank's obligation to make the loan will be subject to receipt by the Bank of properly executed documents in form and substance satisfactory to the Bank and/or Bank's counsel, including but not limited to, a promissory note in the above described amount, business loan agreements, and disbursement agreements, as well as other documents, instruments, opinions, and assurances as the Bank and/or Bank's counsel may request.

We hope this solution fit the needs of Carbondale Park District. Thank you for considering Banterra Bank, we hope to earn the opportunity to prove ourselves as your bank of choice.

Regards,

Mike Lewallen
Banterra Bank | Commercial Officer
Office (618) 549-4445 ext. 02012 | Mobile (618) 751-6531
mtlewallen@banterra.com | Banterra.com

Natalie Melzer

From: Kevin Beckemeyer <kbeckemeyer@legencebank.com>
Sent: Monday, January 25, 2021 8:03 AM
To: Natalie Melzer
Cc: John Dorris
Subject: Carbondale Park District/ Bid on Purchase of Tax Anticipation Warrants

Dear Ms. Kathy A. Renfro;

Legence Bank bids 1.92% on all the Purchase of Tax Anticipation Warrants as described below. Legence Bank will allow Tax Anticipation Warrants to be drawn down on the purchase price on a 'as needed" basis in increments of at least $20,000.00.

Thank you for providing Legence Bank this opportunity.

Warrants	Warrant Amount	Interest Rate Bid
1.) General Corporate Fund	$195,000.00	1.92%
2.) Recreation Fund	$71,800.00	1.92%
3.) Audit Fund	$6,800.00	1.92%
4.) Illinois Municipal Retirement Fund	$50,000.00	1.92%
5.) Liability Insurance Fund	$50,000.00	1.92%
6.) Worker's Compensation Ins Fund	$55,800.00	1.92%
7.) Social Security/ Medicare Employer	$50,000.00	1.92%
8.) Special Recreation Fund	$20,600.00	1.92%

Sincerely,

Kevin Beckemeyer
Legence Bank, President & CEO
1200 US Route 45
Eldorado IL 62930
800-360-8044 Toll Free
618-273-2400 Direct
618-518-0698 Cell
618-273-3606 Fax

Carbondale Park District
Aquatic Center Management Agreement

THIS CONTRACT is made as of the ___ day of ______________, by and between Carbondale Park District, located in Illinois, hereinafter called Park District and MIDWEST POOL MANAGEMENT OF AMERICA, LTD, a for-profit company, hereinafter called "*Midwest Pool Management.*"

WHEREAS, Carbondale Park District owns Super Splash Park located at 625 S Lewis Lane; and

WHEREAS, Park District desires to retain the Midwest Pool Management to manage the operations of their aquatic facility; and

WHEREAS, the Midwest Pool Management possesses the expertise and experience necessary to provide pool management services to the Park District.

NOW, THEREFORE, for and in consideration of mutual covenants herein contained, it is agreed as follows:

Section 1. Representations and Warranties of Midwest Pool Management.

Midwest Pool Management hereby represents and warrants as follows:

a) Under this agreement, the Midwest Pool Management will manage the operations of Super Splash Park as per the scope of duties outlined in Section 2.
b) The Midwest Pool Management will coordinate its activities with Park District designated representative in an effort to reduce duplication of services.
c) The Midwest Pool Management is a for-profit company, the principal purpose of which is the operations and management of aquatic facilities in the Midwest.
d) Midwest Pool Management warrants and represents that its services provided under this Contract will at all times be performed and delivered in a competent, skillful and workmanlike manner and will in all respects be fit for their intended purposes.
e) Midwest Pool Management warrants and represents that it is duly qualified to do business in Illinois and that it possesses all necessary statutory authority to transact business in the state.

Section 2. Services to be provided by Midwest Pool Management.

The Midwest Pool Management shall provide the following managerial and operational services:

2.1. Operations and Maintenance of Pools.

A. Midwest Pool Management shall provide for the operation of Super Splash Park from May 29 – September 6, 2021:

May 29 – August 15, 2021	11 am – 7:00 p.m. daily
Aug. 16 – Sept. 6, 2021	Weekdays while school is in session: Closed
Aug. 16 – Sept. 6, 2021	Weekends, including Labor Day: 11 a.m. – 7 p.m.

2.2 Spring Opening:

Access to Super Splash Park for this preparation work is to be coordinated with Park District designated representative. Midwest Pool Management will be responsible for the following duties for spring opening:

1. Setup and prepare for usage all movable equipment, including tables, chairs, lounges, lifeguard chairs, diving boards, etc.
2. Drain and clean pools.
3. Clean pool area within the pool enclosure.
4. Furnish, store, and inject necessary chemicals for operation of the pools.

The Park District will be responsible for the following duties for spring opening:

1. Clean, inspect and prepare vacuuming equipment.
2. Inspect and prepare all hoses.
3. Check and clean all gutters and drains, including gutter covers.
4. Assemble bathhouse and turn fresh water on. **The opening of landscape irrigation systems, if any, are not part of this contract.**
5. Fill pools.
6. Install ladders, check diving boards, place lifeguard chairs, place and clean furniture.
7. Check and test equipment, i.e. chemical feeders, etc.
8. Check all pumps and motors to the attractions.
9. Circulate water through filtration system.
10. Backwash filters and inspect for any defects.
11. Have pools ready for operation at least five (5) days before opening day.

2.3 Operation of Super Splash Park

Midwest Pool Management will use reasonable care and diligence to provide the following services for the operation of Super Splash Park:

1. Enforce all rules and regulations stipulated by the Park District and suggest and advise with regard to additional rules and regulations for the operation of the pool.
2. Maintain any records as reasonably required by the Park District.
3. Furnish and supply necessary consumable first aid supplies adequate to the size and operation of Super Splash Park. The First Aid Kit will carry supplies for a minimum of 50

persons and shall include: adhesive bandages, sterile pads, gauze pads, eye pads, tape, dressings, elastic bandage, antiseptic, ammonia inhalants, scissors, tweezers, latex gloves, clean wipes, eye wash, elastic gauze, large bandage patch. First aid kit will include a pocket mask with a one-way valve, and a bodily fluid exposure kit. Midwest Pool Management shall provide first responder first aid kits, including rubber gloves and pocket mask with one way valve, for all on-duty personnel. This proposal does not include non-consumable equipment, such as backboard, oxygen tank, AED or rescue tubes.

4. Vacuum pools. Each pool will be vacuumed entirely a minimum of one time a week and spot vacuumed on a daily basis to maintain a clean appearance and be free of all debris. Pools will be vacuumed before the public enters the pool.
5. Work with the Park District in handling complaints users may have, reporting all complaints to the Park District's designated representative.
6. Conduct in-service training as per guidelines of StarGuard Elite, Red Cross Aquatics or equivalent.
7. Midwest Pool Management will retain a record of all problems brought to their attention. The Park District will review this log at weekly intervals. A daily log of communication will be kept in the manager's office for the managers and designated Park District personnel to review on a daily basis.
8. Power wash or hose decks daily.
9. Maintain, and operate the filter equipment in accordance with manufacturers' requirements.
10. Perform safety checklist daily.
11. Clean Super Splash Park, including: guard and manager office areas, bathhouse, all areas within the fencing, and restrooms. Cleaning to be completed outside of operational hours.
12. Maintain water chemistry tests and records as required by State and local Health Department and meet all requirements for such.
13. Maintain and backwash filter system per manufacturer's recommendations.
14. Clean the hair and lint strainers on all pumps and associated filtering devices to avoid a reduction in flow ~~daily~~.

2.4 Fall Closing / Winterizing

At the end of the swimming season, as herein specified or as extended by mutual agreement between the parties, Park District will winterize and close Super Splash Park pools. Midwest Pool Management will assist with close down by performing the following duties:

1. Remove, clean, and store deck furniture, portable guard stands and umbrellas.
2. Clean bathhouse areas, restrooms, lifeguard room, guard dressing rooms, manager's office, breezeway entry, deck area, storage areas, etc.

2.5 Operational Supplies

Midwest Pool Management shall furnish necessary pool chemicals, and consumable first-aid supplies as specified, for the pool operation during the season. The Park

District shall provide janitorial supplies (paper towels, soap, trash bags, toilet paper, cleaners, light bulbs, etc.) for the facility.

2.6 Maintenance and Replacement of Park District Owned Equipment.

Repairs and replacement of equipment needed during the season to continue the operation of the pool and to maintain the health and safety standards shall be the responsibility of the Park District. At Park District's request, Manager shall advise and receive approval from the Park District to make repairs should the need arise. Repairs are by separate agreement and the cost of which will be invoiced to Park District. The Park District agrees to pay Manager, within thirty (30) days after receiving invoices from Manager for all repairs, parts, materials, and labor authorized by Park District.

Park District is responsible for providing the maintenance and safety equipment. This list is not all inclusive, but includes the following: Telescopic pole, vacuum head, pool brush, vacuum hose, shepherd's crook, throw line, leaf rake, skimmer net, deep end rope and buoys, leaf master, ring buoy, and rescue tubes. In the event of changes to federal, local or state guidelines requiring additional materials, supplies or staffing (signage, cleaning materials, etc.) in response to pandemic or any other reason, Park District will be responsible for additional costs for operation. Manager will present pricing for Park District approval.

3.2. Personnel.

Schedule:

May 29 – August 15, 2021	11:00 a.m. – 7:00 p.m. daily
Aug. 16 – Sept. 6, 2021	Weekdays while school is in session: Closed
Aug. 16 – Sept. 6, 2021	Weekends, including Labor Day: 11 a.m. – 7 p.m.

Staffing levels:

Manager or Asst. Mgr:	9:30 am – 7:30 pm
Head guard:	4.5 hours of the day
11 Lifeguards:	10:45 a.m. – 7:15 p.m.
1 Front desk staff:	10:30 a.m. – 7:15 p.m.
2nd Front desk staff:	10:45 a.m. – 2:15 p.m. or 3.5 hours per day
1 Concession staff:	10:30 a.m. – 7:15 p.m.
2nd Concession staff:	11:00 a.m. – 3:00 p.m. or 4 hours per day

The Park District reserves the right to amend the hours of open swim operation as outlined in the paragraph above. At the Park District's request Midwest Pool Management shall provide personnel for lifeguard services for amended open swim hours or other special programs and events as well as private rentals scheduled outside of public swim sessions not listed in the paragraph above. The Park District will be invoiced for this time at the hourly rates outlined on Exhibit B.

Midwest Pool Management shall have the authority to temporarily close Super Splash Park during inclement weather (heavy rain, high wind or lightning) and shall be prepared to reopen it when the weather permits. If Super Splash Park is to be closed for the day, there will be a mutual agreement by and between Midwest Pool Management and the Park District to close to the public. Midwest Pool Management shall have necessary personnel available seven (7) days per week, twenty-four (24) hours per day to attend to any problems that may arise.

Midwest Pool Management shall furnish personnel for the operation of Super Splash Park. All lifeguards will hold a minimum qualification of an advance lifeguard certificate from of Red Cross or equivalent. Said personnel will be furnished in a manner to operate Super Splash Park in the safest manner possible. All personnel will be uniformly identified at all times. All personnel employed by the Midwest Pool Management in the performance of fulfilling a contract for the operation of Super Splash Park shall be employees of Midwest Pool Management and not of the Park District. All personnel employed by Midwest Pool Management shall be paid in accordance with the minimum Federal Wage and Hour Laws.

Midwest Pool Management shall be responsible for the payment of all employment taxes, Social Security taxes worker's compensation insurance, and unemployment insurance related to the employment of said personnel. Midwest Pool Management shall give the Park District's residents first priority when hiring for all positions.

4. Method of Payment.

A. Midwest Pool Management has submitted a firm management fee, which includes all overhead and insurance costs required for the season, as outlined in the scope of services. The Management fee shall be invoiced per the schedule on Exhibit A.

B. Midwest Pool Management has submitted a "not-to-exceed" Salary Budget (as defined below) amount on Exhibit B of this agreement for staff salaries and associated payroll taxes for the open swim hours detailed in Section 2.1 of this agreement at the staffing levels detailed in Section 3 of this agreement. There is no additional staffing expense to the Park District except as requested by the Park District to provide staffing for special programming, private rentals or hours outside of the scope detailed in section. The Salary Budget shall be invoiced per the schedule on Exhibit B, with payroll records subject to review by the Park District. Salary budget will be recapped in September of each year and reconciled with actual hours worked at the rates outlined in Exhibit B.

5. Licenses and Permits

The Park District shall be responsible for obtaining and paying the costs of all necessary permits and licenses required by any applicable laws, rules and/or regulations (including the statutes of the State of Illinois and the ordinances of the Park District, necessary for the operation of the facility provided, however, the Midwest Pool Management shall be responsible for obtaining a business license.

6. Health and Safety Standards

Midwest Pool Management shall meet all Local, State and Federal requirements as they relate to its operation. Midwest Pool Management shall be responsible for maintaining the condition of the pool water in conformity with the standards specified by the Health Department having jurisdiction.

Upon any change in Federal or State guidelines, which govern the Midwest Pool Management's operation and/or employees, Midwest Pool Management may present a new contract amount in writing to the Park District. The Park District has 30 days to accept or reject the new amount.

7. Services to be Provided by The Park District

The Park District is responsible for the maintenance and replacement of the buildings, structures, utilities, and surrounding areas including shrubbery. The Park District shall furnish water, telephone, electric, gas, trash service and pay for the same.

The Park District is responsible for compliance with the Virginia Graeme Baker Pool and Spa Safety Act and Americans with Disability Act compliance.

The Park District shall provide four (4) sets of keys for locks that access the pools, bathhouse and equipment areas.

8. Term:

This contract shall be effective upon approval and execution of this agreement on ________________ and shall terminate on December 31, 2021. Upon the expiration of this Agreement, the Park District shall have the option to renew this Agreement for successive one-year periods under the same terms and conditions provided that the Park District shall give written notice to Midwest Pool Management on or before October 1 of its intention not to renew. Any necessary adjustments in the Management Fee and Salary Budget shall be negotiated between the Park District and Midwest Pool Management, and agreed upon in writing, signed by both parties.

9. Insurance:

Midwest Pool Management shall procure and maintain, for the duration of the contract, insurance of the types and minimum amounts as follows and name the Park District as an additional named insured.

9.1 Worker's Compensation Insurance.

Midwest Pool Management shall procure and shall maintain during the Term of the Agreement, Worker's Compensation Insurance for all of its employees to be engaged and perform work under the Agreement, and in case any such work is sublet, Midwest Pool Management shall require subcontractors similarly to provide Workers' Compensation Insurance for all such employees to be engaged in such work, unless such employees are covered by the protection afforded by Midwest Pool Management's Workers' Compensation Insurance. In the event any class of employees engaged in hazardous work under the Agreement is not protected under the Workers' Compensation statute, Midwest Pool Management shall provide, and shall cause subcontractor to provide, adequate Employer's Liability Insurance for the protection of its employees not otherwise protected.

9.2 Comprehensive General Liability Insurance.

Midwest Pool management shall carry commercial general liability which includes bodily injury and property damage. The policy will include protection for and subject to the minimum limits set forth below:

Combined single limit, bodily injury and property damage,
$5,000,000 per occurrence
$1,000,000 personal injury
$2,000,000 general aggregate
$2,000,000 products/completed operations aggregate

The policy will include protection for the following hazards:

- Premises and Operation
- Independent Contractor's Coverage
- Products and Completed Operations Liability Coverage
- Personal Injury Liability
- Broad Form Property Damage
- Contractual Liability

9.3 Comprehensive Automobile Liability Insurance.

Midwest Pool Management shall maintain Comprehensive Automobile Liability insurance coverage with a combined single limit of $1,000,000.00.

9.4 Satisfactory Coverage.

The insurance which Midwest Pool Management is required to obtain and maintain pursuant to this Section 9 shall be written by a company or companies licensed to do business in the State of Illinois. Insurance is to be placed with insurer with a Bests' rating of no less than an "A" rating. Midwest Pool Management shall not allow any policies to be canceled or permit the policies to lapse during the Term of the Agreement.

9.5 Indemnification.

Midwest Pool Management shall, at its sole cost and expense, indemnify, hold harmless and protect the Park District, including its officers and employees, from and against any and all claims, damages, costs or expenses (including court costs and reasonable attorney's fees) for any claim arising out of Midwest Pool Management's negligent acts under this Agreement; provided, however, that this hold harmless and indemnification shall not apply where such claims, actions, damage, liability, or expenses result from any omission, fault, negligence, or misconduct on the part of the Park District, its agents, servants, employees, contractors, or licensees. Notwithstanding the foregoing, Midwest Pool Management's indemnity obligations are limited solely to the extent directly caused by Midwest Pool Management's fault or negligence and any claim arising from any sickness, illness, or death connected to or arising from any infectious or contagious disease is specifically excluded from all Contractor's indemnity and defense obligations.

Except for Midwest Pool Management's negligent acts or omissions, Park District agrees to the fullest extent permitted by law, to indemnify, defend and hold harmless Midwest Pool Management, its agents and employees, from and against any and all claims, damages, losses, suits and expenses attributable to bodily injury, sickness, death or damage to property, that arises out of, results from or is any way directly or indirectly caused by any physical or structural or health condition, situation, state or position of owner's swimming pool, its equipment and surrounding or adjacent property, or any contagious or infectious disease, or caused by any act, error or omission by Park District or by anyone employed by it.

10. Independent Contractor

Midwest Pool Management is retained by the only for the purposes of, and to the extent set forth in, this Contract, and the relationship of Midwest Pool Management with the Park District under this Contract during the term of this Contract shall be that of an independent contractor and not an employee, partner, member, owner, officer, director or other agent of the Park District. Midwest Pool Management agrees to devote sufficient time, effort, resources, ability, skill and attention as may be necessary for Midwest Pool Management to perform the services required to be provided to the Park District under this Contract, but performing such services subject to the provisions of this Contract, all applicable laws, rules, regulations governing the business of Midwest Pool Management and the work to be performed hereunder. Midwest Pool Management shall not be considered by reason of the provisions of this Contract or otherwise as being an employee of the Park District. This Agreement will not be deemed to create a partnership, joint venture, agency or fiduciary relationship between the parties. Midwest Pool Management shall have no right to bind the Park District to any agreement with any other person or entity and is not authorized to act for the Park District in any manner except as expressly set forth in the Agreement.

11. Notices.

All notices required or permitted hereunder shall be in writing and shall be deemed delivered when actually received or, if earlier, on the third day following deposit in a United States Postal Service post office or receptacle with proper postage affixed (certified mail, return receipt requested) addressed to the respective other part at the address described below or at such other address as the receiving party may have theretofore prescribed by notice to the sending party.

Midwest Pool Management
Attn: Crissy Withrow
Vice President
156 Weldon Parkway
Maryland Heights, MO 63043
cwithrow@midwestpool.com

Carbondale Park District
Attn: Kathy Renfroe
Executive Director
Hickory Lodge
1115 W. Sycamore Street
P.O. Box 1326
Carbondale, IL 62903-1326
Fax: (618) 457-2580

12. Nondisclosure.

Midwest Pool Management agrees that it will not divulge to third parties without the written consent of the Park District any information obtained from or through the Park District in connection with the performance of this Contract.

13. Changes.

No change in this Contract shall be made except in writing prior to the change in work or terms being performed. Midwest Pool Management shall make any and all changes in the Work without invalidating this Contract when specifically required to do so in writing by the Park District. Midwest Pool Management, prior to the commencement of such changed or revised work, shall submit promptly to the Park District, a written cost or credit proposal for such revised Work. No work or change shall be undertaken or compensated for without prior written authorization from the Park District.

14. Termination.

This Contract may be terminated by either party upon written notice in the event of substantial failure by the other party to perform in accordance with the terms of this Contract. The non-performing party shall have fifteen calendar days from the date of the termination notice to cure or to submit a plan for cure acceptable to the other party. Subject to the provisions of paragraph 8.

Subject to the provisions of paragraph 8, the Park District shall have the right to terminate the Contract at any time for any reason by giving Midwest Pool Management written notice to such effect. The Park District shall pay to Midwest Pool Management in full satisfaction and discharge of all amounts owing to Midwest Pool management under the Contract an amount equal to the cost of all Work performed by the Midwest Pool Management up to such termination date, less all amounts previously paid to the Midwest Pool Management on account of the Contract Price. Midwest Pool Management shall submit to the Park District its statement for the aforesaid amount, in such reasonable detail as the Park District shall request, within thirty (30) days after such date of termination. The Park District shall not be liable to Midwest Pool Management for any damages on account of such termination for loss of anticipated future profits with respect to the remainder of the Work.

15. Accounting.

During the period of this Contract, Midwest Pool Management shall maintain books of accounts of its expenses and charges in connection with this Contract in accordance with generally accepted accounting principles and practices. The Park District shall at reasonable times have access to these books and accounts to the extent required to verify all invoices submitted hereunder by Midwest Pool Management.

16. Entire Agreement.

This contract contains all the agreements of the parties relating to the subject matter hereof and is the full and final expression of the agreement between the parties. Any oral representations or modifications concerning this instrument are of no force or effect excepting a subsequent modification in writing signed by all the parties hereto.

17. Severability.

All parties agree that should any provision of this contract be determined to be invalid or unenforceable, such determination shall not affect any other term of this contract, which shall continue in full force and effect.

18. Transferability.

Neither the Park District nor Midwest Pool Management shall assign any rights or duties under this Contract without the prior written consent of the other party. Unless otherwise stated in the written consent to an assignment, no assignment will release or discharge the assignor from any obligation under this Contract. Nothing contained in this Article shall prevent Midwest Pool Management from employing independent contractors, associates, and subcontractors to assist in the performance of the Services.

19. Satisfactory Performance.

The Park District shall have the right to notify Midwest Pool Management of any performance by its employees that is detrimental to the best interest of the Park District, and Midwest Pool Management agrees to correct such performance within twenty-four (24) hours.

20. Third Party Rights.

Nothing in this Contract is intended to benefit any third party not a party to this Contract, and no provision of this Contract shall confer any rights upon any such third party.

21. Compliance with Applicable Laws and Regulations.

Midwest Pool Management shall comply with all applicable federal, state and local laws and regulations, as they relate to the operation of Super Splash Park, including but not limited to the Illinois Department of Public Health, described in more detail in paragraph 6 of this Agreement.

22. Venue.

This Agreement shall be governed by the laws of the State of Illinois. Any legal action or proceedings relating to this Agreement shall be instituted only in Jackson County, Illinois.

IN WITNESS WHEREOF, the parties have made and executed this contract in multiple copies, each of which shall be an original.

THE CITY	**MIDWEST POOL MANAGEMENT**
______________________	______________________
By:	**By:** Crissy Withrow, Vice President
ATTEST:	**ATTEST:**
______________________	______________________
By: **Name, Title**	**By:** **Name, Title**

SUPER SPLASH PARK
POOL MANAGEMENT CONTRACT

EXHIBIT A "MANAGEMENT FEE"

The Midwest Pool Management agrees to provide all items as listed in the accompanying specifications as part of the base bid "Management Fee".

	2021
April 1	$6,000.
May 15	$10,750.
June 15	$10,750.
July 15	$10,750.
August 15	$10,750.
Final Payment	$1,955.
Total Management Fee Bid	$50,955.00

Taxes. The Contract amount as stated above includes all sales taxes, excise taxes, and other taxes, for all materials and appliances subject to and upon which taxes are levied.

SUPER SPLASH PARK
POOL MANAGEMENT PROPOSAL

EXHIBIT B "SALARY BUDGET"

MAXIMUM BASE SALARY $182,235.00

	2021
April 1	$35,400
May 1	$35,400
June 1	$35,400
July 1	$35,400
August 1	$35,400
September 1	$5,235
Maximum Salary Budget	$182,235.00

2021 STAFF RATES FOR RECREATION PROGRAMS / SPECIAL EVENTS NOT COVERED UNDER SECTION 3.2:

Manager	$18.18	per hour
Asst Manager	$15.75	per hour
Head Guard	$15.15	per hour
Lifeguard	$13.94	per hour
Front Desk/Concession	$13.64	per hour

SUPER SPLASH PARK AQUATIC CENTER
POOL MANAGEMENT CONTRACT

EXHIBIT A "MANAGEMENT FEE"

The Midwest Pool Management agrees to provide all items as listed in the accompanying specifications as part of the base bid "Management Fee".

	2020
April 1	$7,000
May 15	$10,900
June 15	$10,900
July 15	$10,900
August 15	$10,900
Final Payment	$4,555
Total Management Fee Bid	$55,155.00

Taxes. The Contract amount as stated above includes all sales taxes, excise taxes, and other taxes, for all materials and appliances subject to and upon which taxes are levied.

2020

SUPER SPLASH PARK AQUATIC CENTER
POOL MANAGEMENT PROPOSAL

EXHIBIT B "SALARY BUDGET"

MAXIMUM BASE SALARY	**$166,500.00**
	2020
April 1	$32,400
May 1	$32,400
June 1	$32,400
July 1	$32,400
August 1	$32,400
September 1	$4,500
Maximum Salary Budget	$166,500.00

2020 STAFF RATES FOR RECREATION PROGRAMS / SPECIAL EVENTS NOT COVERED UNDER SECTION 3.2:

Manager	$18.18	per hour
Asst Manager	$15.75	per hour
Head Guard	$13.94	per hour
Lifeguard	$12.12	per hour
Janitorial aide	$12.12	per hour

2020

SUPER SPLASH PARK AQUATIC CENTER
POOL MANAGEMENT CONTRACT

EXHIBIT A "MANAGEMENT FEE"

The Midwest Pool Management agrees to provide all items as listed in the accompanying specifications as part of the base bid "Management Fee".

	2019
April 1	$7,000
May 15	$10,500
June 15	$10,500
July 15	$10,500
August 15	$10,500
Final Payment	$4,550
Total Management Fee Bid	$53,550.00

Taxes. The Contract amount as stated above includes all sales taxes, excise taxes, and other taxes, for all materials and appliances subject to and upon which taxes are levied.

2019

SUPER SPLASH PARK AQUATIC CENTER
POOL MANAGEMENT PROPOSAL

EXHIBIT B "SALARY BUDGET"

MAXIMUM BASE SALARY **$164,619.00**

	2019
April 1	$32,125
May 1	$32,125
June 1	$32,125
July 1	$32,125
August 1	$32,119
September 1	$3,781
Maximum Salary Budget	$164,400.00

2019 STAFF RATES FOR RECREATION PROGRAMS / SPECIAL EVENTS NOT COVERED UNDER SECTION 3.2:

Manager	$16.40	per hour
Asst Manager	$14.55	per hour
Head Guard	$12.12	per hour
Lifeguard	$10.91	per hour
Janitorial aide	$10.91	per hour

2019