

**CARBONDALE PARK DISTRICT
ADMINISTRATION & FINANCE COMMITTEE MEETING
MONDAY, MAY 17, 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 APRIL 19, 2021 MINUTES
- C. OLD BUSINESS
 - 1. Discussion/Tax History Report & Update
- D. NEW BUSINESS
 - 1. Financials March '21
 - 2. Discussion/Approval Personnel Leave Policy & Policy Manual Chapters 2,3, & 6
 - 3. Discussion/ Bid/RFP for Dog Wash Station at Parrish Park
 - 4. Discussion/Super Splash Opening
- E. Next Meeting Scheduled - -

Meeting Monday, June 21, 2021 12:00 P.M.
- F. ADJOURNMENT

ADMINISTRATION AND FINANCE ADVISORY COMMITTEE

April 19, 2021

The Carbondale Park District's Administration and Finance Advisory Committee held a regular meeting on Monday, April 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, Cordy Love, Curtis Vaughn and Kathy Renfro.

Absent: Board Liaison Carmen Suarez.

Also present was staff member Trey Anderson and Commissioner Carl Flowers.

Guest: Lee Fronabarger.

MEETING CALLED TO ORDER: The meeting was called to order at 12:01 p.m.

APPROVAL OF MINUTES: The minutes of the March 15, 2021 meeting were approved.

OLD BUSINESS:

1. Tax History Report and Update: The Real Estate Tax history report was presented for review. Based on information provided by Jackson County, it is estimated that \$191,323 is due from the 2019 real estate property tax levy, payable in 2020. It was noted that the district has not received any replacement tax revenue for the FY21 fiscal year. The amounts received are revenues from the FY20 fiscal year. It is estimated that the current cash flow will delay the drawdown on the tax anticipation warrants until late May or June 2021.

NEW BUSINESS:

1. Review February 2021 Financial Report:

- a. The committee reviewed the February 2021 financial report. Most divisions are in a better financial position than was budgeted through the month of February. Of particular note was Hickory Ridge Golf Course. Revenues at Hickory Ridge are \$10,842 over budget through February, 2021.
- b. Kathy announced that the new Recreation Director will start next week.
- c. The Learning Tree Program began operation in March 2021.
- d. Kathy stated that the Kids Korner Program will open up after spring break. Some programs had thirty plus kids enrolled but they are trying to increase the enrollment to fifty or more.
- e. The pool at the Super Splash Park will be filled next week with the assistance of the Carbondale Fire Department. The pool opens in early May and will open to the general public on Memorial Day weekend.
- f. Kathy informed the committee that the annual financial audit is almost complete. The audit is scheduled to be presented to the Carbondale Park Board of Commissioners in May.

2. Surplus Property Sale:

- a. The Carbondale Park District will offer for sale surplus property. A list of the items to be offered for sale will go to the board for approval on May 10, 2021. An advertisement will be placed in the paper announcing the sale and the sale will take place by live auction in June or July, 2021. The sale will be open to the general public.

3. Employee Health Insurance:

- a. The committee was provided with the employee health insurance premium schedule for the plan year July 1, 2020 through June 30, 2021. Kathy stated that the district will accept bids for their employee health insurance program for the period to begin July 1, 2021 through June 30, 2022. The bids are due May 1, 2021.

4. Personnel Announcements:

- a. Kathy informed the committee that Trey Anderson, Hickory Ridge Golf Superintendant, will serve as interim park district director.
- b. Tom Brooke has been selected to fill the event coordinators position at Hickory Ridge Golf Course.
- c. The new Recreation Director will start next week.

5. General Announcements:

- a. The number of participants in the recreation department programs has increased.
- b. Staff is working with the Cedar Lake superintendent to schedule the swim club to have open water swimming one day a week at Cedar Lake. The swim club uses the pool at the Super Splash Park for their practice and swim meets.

c. The park district's response to the City of Carbondale's offer to merge operations is on hold until the park district has hired a permanent director. The search for a permanent director is expected to begin in the fall.

6. Committee Comments:

a. The committee recognized and congratulated park district director Kathy Renfro on the announcement of her upcoming retirement. The members thanked Kathy for her years of service to the district and the community while serving in various capacities for the Carbondale Park District. The committee noted that it was a pleasure working with Kathy on various issues that faced the district and enjoyed their relationship over the years. The committee wished Kathy well on her retirement which is scheduled to begin in mid May, 2021.

NEXT MEETING: May 15, 2021 at 12:00 p.m. via zoom.

MEETING ADJOURNED: 12:39 p.m.

CPKD BUDGET 2021

DATE RECEIVED		REAL ESTATE		REPLACEMENT		BOND & INTEREST		MOBILE HOME		TOTALS
9/24/2020		226,792.63				196,141.73				422,934.36
10/6/2020				12,243.34						12,243.34
10/26/2020		173,587.11				150,126.92				323,714.03
12/2/2020				3,168.76						3,168.76
12/9/2020		307,693.66				266,109.05				573,802.71
1/6/2021				15,070.53						15,070.53
3/3/2021				5444.95				1391.80		6,836.75
3/24/2021		103,611.24				89,608.19				193,219.43
4/12/2021				25,441.84						25,441.84
5/12/2021				32,787.58						32,787.58
TOTAL		\$ 811,684.64		\$ 94,157.00		\$ 701,985.89		\$ 1,391.80		\$ 1,609,219.33

BUDGET '20	942,594.00		96,950		690,600.00		1,730,144.00
PROJECTED DUE	\$ 130,909.36	\$ -	\$ 2,793.00	\$ -	(11,385.89)	\$	\$ 122,316.47

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

9:35 AM

04/22/21

Accrual Basis

BOND AND INTEREST FUND**Balance Sheet**

As of March 31, 2021

	Mar 31, 21
ASSETS	
Current Assets	
Checking/Savings	
Cash Checking	101,212.67
Total Checking/Savings	101,212.67
Other Current Assets	
Property Tax Receivable	937,164.98
Total Other Current Assets	937,164.98
Total Current Assets	1,038,377.65
TOTAL ASSETS	1,038,377.65
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due To General Fund	-1,244,369.90
Total Other Current Liabilities	-1,244,369.90
Total Current Liabilities	-1,244,369.90
Total Liabilities	-1,244,369.90
Equity	
Deferred Inflow of Resources	830,006.48
Fund Balance-Restricted	-4,916.31
Unrestricted Net Assets	1,367,375.32
Net Income	90,282.06
Total Equity	2,282,747.55
TOTAL LIABILITIES & EQUITY	1,038,377.65

9:36 AM

04/22/21

Accrual Basis

BOND AND INTEREST FUND
Profit & Loss Budget vs. Actual
March 2021

	Mar 21	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Bond Proceeds	0.00	0.00	0.00
Mobile Home Tax Revenue	645.47		
Real Estate Tax Revenue	89,608.19	0.00	89,608.19
Total Income	90,253.66	0.00	90,253.66
Expense			
Bank Charges	0.00	0.00	0.00
Loan Interest	0.00	0.00	0.00
Loan Payment	0.00	0.00	0.00
Total Expense	0.00	0.00	0.00
Net Ordinary Income	90,253.66	0.00	90,253.66
Other Income/Expense			
Other Income			
Interest Income	4.93	1.38	3.55
Total Other Income	4.93	1.38	3.55
Net Other Income	4.93	1.38	3.55
Net Income	90,258.59	1.38	90,257.21

9:43 AM

04/22/21

Accrual Basis

BOND AND INTEREST FUND
Profit & Loss Budget vs. Actual
 January through March 2021

	Jan - Mar 21	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Bond Proceeds	0.00	0.00	0.00
Mobile Home Tax Revenue	645.47		
Real Estate Tax Revenue	89,608.19	107,158.50	-17,550.31
Total Income	90,253.66	107,158.50	-16,904.84
Expense			
Bank Charges	0.00	0.00	0.00
Loan Interest	0.00	0.00	0.00
Loan Payment	0.00	0.00	0.00
Total Expense	0.00	0.00	0.00
Net Ordinary Income	90,253.66	107,158.50	-16,904.84
Other Income/Expense			
Other Income			
Interest Income	28.40	81.71	-53.31
Total Other Income	28.40	81.71	-53.31
Net Other Income	28.40	81.71	-53.31
Net Income	90,282.06	107,240.21	-16,958.15

Carbondale Park District

Balance Sheet

As of March 31, 2021

	Mar 31, 21
ASSETS	
Current Assets	
Checking/Savings	
Cash-General Fund	75,671.09
CASH-ILPD Liquid Asset	0.17
Cash-Super Splash	14,861.92
General Fund CD	8,362.30
Total Checking/Savings	98,895.48
Other Current Assets	
Due from Bond & Interest	-611,109.90
Due from Other Governments	15,711.42
Inventory-Golf Course	15,734.47
Prepaid Insurance	-3,005.72
Property Tax Receivable	1,073,066.20
Total Other Current Assets	490,396.47
Total Current Assets	589,291.95
TOTAL ASSETS	589,291.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-22,287.81
Accounts Payable-Super Splash	597.69
Total Accounts Payable	-21,690.12
Other Current Liabilities	
Accrued Payroll	45,053.65
Accrued UC Taxes	7,210.52
Aflac Withholding	699.90
Child Support	902.42
Federal Withholding	10,217.16
Fund Balance	770,530.75
IMRF Withholding	24,622.14
Insurance Withholding	-15,286.93
Other Withholding	765.13
State Withholding	-261.03
Tax Anticipation Warrent	150,000.00
Wage Garnishments	564.51
Total Other Current Liabilities	995,018.22
Total Current Liabilities	973,328.10
Total Liabilities	973,328.10
Equity	
Deferred Infow of Resources	959,343.72
Fund Balance Restircited	-343,610.40
Retained Earnings	-846,602.09
Unrestricted Net Assets	-99,288.25
Net Income	-53,879.13
Total Equity	-384,036.15
TOTAL LIABILITIES & EQUITY	589,291.95

9:47 AM

04/22/21

Accrual Basis

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

	<u>Mar 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
Tax Anticipation Warrant	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expense			
Loan Interest	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Loan Payment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Taw Loan Repayment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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04/22/21

Accrual Basis

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

	<u>Jan - Mar 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
Tax Anticipation Warrant	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expense			
Loan Interest	0.00	0.00	0.00
Loan Payment	0.00	0.00	0.00
Tax Loan Repayment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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04/22/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Mar 21	Budget	\$ Over Budget
Income			
Alternative Revenue	0.00	0.00	0.00
Alternative Revenue-Other	0.00	0.00	0.00
Bond Proceeds	0.00	0.00	0.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Donation	0.00	0.00	0.00
Interest	-36.16	542.00	-578.16
Mobile Home Taxes	746.33		
Real Estate Taxes	103,611.24	0.00	103,611.24
Replacement Taxes	5,444.95	26,666.00	-21,221.05
Total Income	109,766.36	27,208.00	82,558.36
Expense			
(A)Payroll Expenses			
FICA Expense	785.50	900.00	-114.50
Health Insurance Expense	1,594.78	1,394.00	200.78
IMRF Expense	971.25	989.00	-17.75
On Call Wages	0.00	0.00	0.00
Overtime	0.00	55.00	-55.00
Salaries	6,693.60	6,660.00	33.60
Unemployment Expense	126.17	397.00	-270.83
Wages Hourly Fulltime	3,825.92	2,402.00	1,423.92
Wages Hourly Part Time	1,186.50	2,642.00	-1,455.50
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	15,183.72	15,439.00	-255.28
Advertising/Promotion	176.00	0.00	176.00
Awards/Recognition	0.00	0.00	0.00
Background check	0.00	0.00	0.00
Bank Charges	39.99	0.00	39.99
Building Repairs/Maintenance	0.00	67.00	-67.00
Computer Equipment/Software	0.00	0.00	0.00
Consultant Services	0.00	2,000.00	-2,000.00
Contractor Fees	4,251.16	600.00	3,651.16
Dues and Subscriptions	4,180.96	4,461.00	-280.04
Electric Utilities	476.71	400.00	76.71
Equipment Parts/Repairs	127.50	0.00	127.50
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	299.00	45.00	254.00
Food/Provisions	0.00	10.00	-10.00
Fuel/Lubricants	33.00	15.00	18.00
Gas Utilities	328.43	250.00	78.43
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	0.00	25.00	-25.00
Leases	127.64	30.00	97.64
Legal and Accounting Fees	2,975.00	2,000.00	975.00
Maintenance Contracts	102.75	167.00	-64.25
Meeting Expense	0.00	0.00	0.00
Misc Supplies	0.00	0.00	0.00
Office Equipment	115.49	0.00	115.49
Office Supplies	156.04	150.00	6.04
Payment Other Entities	0.00	0.00	0.00

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04/22/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Mar 21	Budget	\$ Over Budget
Penalties	0.00	165.00	-165.00
PLPD Insurance	0.00	0.00	0.00
Postage/Freight	35.92	0.00	35.92
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Rentals	424.00	100.00	324.00
Repairs and Maintenance	0.00	15.00	-15.00
Safety/First Aid Supplies	0.00	0.00	0.00
Sales Tax Expense	0.00	0.00	0.00
Taw Loan Repayment	0.00	0.00	0.00
Telephone Expense	186.40	100.00	86.40
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	0.00	0.00	0.00
Water Utilities	52.65	20.00	32.65
Workman's Comp Insurance	7,851.00	1,667.00	6,184.00
Total Expense	37,123.36	27,726.00	9,397.36
Net Income	72,643.00	-518.00	73,161.00

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04/22/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jan - Mar 21	Budget	\$ Over Budget
Income			
Alternative Revenue	0.00	0.00	0.00
Alternative Revenue-Other	0.00	0.00	0.00
Bond Proceeds	0.00	0.00	0.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Donation	0.00	0.00	0.00
Interest	-15.61	1,626.00	-1,641.61
Mobile Home Taxes	746.33		
Real Estate Taxes	103,611.24	0.00	103,611.24
Replacement Taxes	20,515.48	26,666.00	-6,150.52
Total Income	124,857.44	28,292.00	96,565.44
Expense			
(A)Payroll Expenses			
FICA Expense	2,138.39	2,700.00	-561.61
Health Insurance Expense	4,683.56	4,182.00	501.56
IMRF Expense	1,949.58	2,967.00	-1,017.42
On Call Wages	0.00	0.00	0.00
Overtime	64.89	165.00	-100.11
Salaries	19,884.00	19,980.00	-96.00
Unemployment Expense	822.48	1,191.00	-368.52
Wages Hourly Fulltime	8,440.32	7,206.00	1,234.32
Wages Hourly Part Time	3,877.50	7,926.00	-4,048.50
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	41,860.72	46,317.00	-4,456.28
Advertising/Promotion	283.25	0.00	283.25
Awards/Recognition	0.00	0.00	0.00
Background check	0.00	0.00	0.00
Bank Charges	165.04	0.00	165.04
Building Repairs/Maintenance	56.94	201.00	-144.06
Computer Equipment/Software	50.00	100.00	-50.00
Consultant Services	0.00	2,000.00	-2,000.00
Contractor Fees	4,836.69	1,800.00	3,036.69
Dues and Subscriptions	4,240.55	4,461.00	-220.45
Electric Utilities	898.86	1,200.00	-301.14
Equipment Parts/Repairs	149.72	0.00	149.72
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	598.00	95.00	503.00
Food/Provisions	123.04	30.00	93.04
Fuel/Lubricants	33.00	65.00	-32.00
Gas Utilities	985.10	850.00	135.10
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	5.12	75.00	-69.88
Leases	173.35	80.00	93.35
Legal and Accounting Fees	4,964.00	6,000.00	-1,036.00
Maintenance Contracts	278.25	501.00	-222.75
Meeting Expense	84.00	25.00	59.00
Misc Supplies	0.00	50.00	-50.00
Office Equipment	315.48	100.00	215.48
Office Supplies	910.04	650.00	260.04
Payment Other Entities	0.00	0.00	0.00

9:47 AM
04/22/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jan - Mar 21	Budget	\$ Over Budget
Penalties	0.00	515.00	-515.00
PLPD Insurance	0.00	0.00	0.00
Postage/Freight	140.41	125.00	15.41
Printing/Reproduction	0.00	100.00	-100.00
Program Supplies	0.00	25.00	-25.00
Rentals	424.00	200.00	224.00
Repairs and Maintenance	0.00	40.00	-40.00
Safety/First Aid Supplies	0.00	0.00	0.00
Sales Tax Expense	0.00	0.00	0.00
Tax Loan Repayment	0.00	0.00	0.00
Telephone Expense	438.33	400.00	38.33
Training and Travel	0.00	100.00	-100.00
Vehicle Parts/Repairs	0.00	25.00	-25.00
Water Utilities	92.15	55.00	37.15
Workman's Comp Insurance	7,851.00	5,001.00	2,850.00
Total Expense	69,957.04	71,186.00	-1,228.96
Net Income	54,900.40	-42,894.00	97,794.40

9:48 AM

04/22/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Mar 21	Budget	\$ Over Budget
Income			
Alternative Revenue	3.23	0.00	3.23
Alternative Revenue-Other	0.00	70.00	-70.00
Aquatic Fees	-196.38	1,300.00	-1,496.38
Contributions/Grant Opportuniti	0.00	0.00	0.00
Donation	0.00	0.00	0.00
Fees From User Groups	0.00	0.00	0.00
Miscellaneous Other Revenue	0.00	0.00	0.00
Park Equipment/Garden Rent	710.00	775.00	-65.00
Rec Program Fees	3,174.30	7,775.00	-4,600.70
Room and Pool Rental	0.00	260.00	-260.00
Total Income	3,691.15	10,180.00	-6,488.85
Expense			
(A)Payroll Expenses			
FICA Expense	382.05	487.00	-104.95
Health Insurance Expense	775.67	1,394.00	-618.33
IMRF Expense	342.24	697.00	-354.76
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	0.00	3,700.00	-3,700.00
Unemployment Expense	172.11	427.00	-254.89
Wages Hourly Fulltime	3,065.16	2,691.00	374.16
Wages Hourly Part Time	1,959.96	6,250.00	-4,290.04
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	6,697.19	15,646.00	-8,948.81
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	60.79	250.00	-189.21
Building Repairs/Maintenance	16.37	450.00	-433.63
Chemicals	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
Contractor Fees	71.25	0.00	71.25
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	199.65	700.00	-500.35
Equipment Parts/Repairs	0.00	230.00	-230.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	149.50	55.00	94.50
Field Trip Expense	0.00	150.00	-150.00
Food/Provisions	0.00	35.00	-35.00
Fuel/Lubricants	0.00	0.00	0.00
Gas Utilities	361.01	1,500.00	-1,138.99
Inspection Fee	75.00	0.00	75.00
Janitorial Service	0.00	0.00	0.00
Janitorial Supplies	0.00	105.00	-105.00
Leases	45.70	70.00	-24.30
Licenses	0.00	0.00	0.00
Maintenance Contracts	115.00	185.00	-70.00
Misc Supplies	2.38		
Office Supplies	25.80	95.00	-69.20

9:48 AM

04/22/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Mar 21	Budget	\$ Over Budget
Paint/Supplies	0.00	0.00	0.00
Postage/Freight	0.00	50.00	-50.00
Printing/Reproduction	0.00	65.00	-65.00
Program Supplies	318.35	990.00	-671.65
Rentals	0.00	40.00	-40.00
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	0.00	0.00
Telephone Expense	37.76	160.00	-122.24
Training and Travel	114.00		
Vehicle Parts/Repairs	0.00	45.00	-45.00
Water Utilities	13.82	200.00	-186.18
Total Expense	8,303.57	21,021.00	-12,717.43
Net Income	-4,612.42	-10,841.00	6,228.58

9:48 AM

04/22/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jan - Mar 21	Budget	\$ Over Budget
Income			
Alternative Revenue	3.23	0.00	3.23
Alternative Revenue-Other	0.00	130.00	-130.00
Aquatic Fees	-196.38	3,900.00	-4,096.38
Contributions/Grant Opportuniti	4,000.00	0.00	4,000.00
Donation	0.00	0.00	0.00
Fees From User Groups	0.00	0.00	0.00
Miscellaneous Other Revenue	0.00	0.00	0.00
Park Equipment/Garden Rent	710.00	1,195.00	-485.00
Rec Program Fees	4,401.99	11,825.00	-7,423.01
Room and Pool Rental	50.00	860.00	-810.00
Total Income	8,968.84	17,910.00	-8,941.16
Expense			
(A)Payroll Expenses			
FICA Expense	927.42	1,461.00	-533.58
Health Insurance Expense	3,642.34	4,182.00	-539.66
IMRF Expense	884.15	2,091.00	-1,206.85
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	0.00	11,100.00	-11,100.00
Unemployment Expense	416.28	1,281.00	-864.72
Wages Hourly Fulltime	8,792.46	8,073.00	719.46
Wages Hourly Part Time	3,361.80	18,750.00	-15,388.20
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	18,024.45	46,938.00	-28,913.55
Advertising/Promotion	44.00	0.00	44.00
Bank Charges	67.95	730.00	-662.05
Building Repairs/Maintenance	327.41	1,000.00	-672.59
Chemicals	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
Contractor Fees	321.25	355.00	-33.75
Dues and Subscriptions	31.86	0.00	31.86
Electric Utilities	784.85	2,100.00	-1,315.15
Equipment Parts/Repairs	0.00	1,245.00	-1,245.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	299.00	165.00	134.00
Field Trip Expense	0.00	150.00	-150.00
Food/Provisions	0.00	75.00	-75.00
Fuel/Lubricants	0.00	200.00	-200.00
Gas Utilities	2,017.77	4,500.00	-2,482.23
Inspection Fee	75.00	0.00	75.00
Janitorial Service	0.00	0.00	0.00
Janitorial Supplies	0.00	315.00	-315.00
Leases	91.40	210.00	-118.60
Licenses	0.00	0.00	0.00
Maintenance Contracts	493.50	945.00	-451.50
Misc Supplies	2.38		
Office Supplies	25.80	215.00	-189.20

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04/22/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jan - Mar 21	Budget	\$ Over Budget
Paint/Supplies	0.00	0.00	0.00
Postage/Freight	20.90	150.00	-129.10
Printing/Reproduction	0.00	195.00	-195.00
Program Supplies	361.69	1,260.00	-898.31
Rentals	0.00	120.00	-120.00
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	0.00	0.00
Telephone Expense	75.52	1,215.00	-1,139.48
Training and Travel	114.00		
Vehicle Parts/Repairs	0.00	135.00	-135.00
Water Utilities	26.00	595.00	-569.00
Total Expense	23,204.73	62,813.00	-39,608.27
Net Income	-14,235.89	-44,903.00	30,667.11

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04/22/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
 LEARNING TREE

	Mar 21	Budget	\$ Over Budget
Income			
Alternative Rev-Food Reimb	0.00	0.00	0.00
Aquatic Fees	0.00	0.00	0.00
AWECC	0.00	0.00	0.00
Fees From User Groups	0.00	0.00	0.00
Fundraiser	0.00	0.00	0.00
Rec Program Fees	0.00	6,000.00	-6,000.00
State Payments	0.00	0.00	0.00
Total Income	0.00	6,000.00	-6,000.00
Expense			
(A)Payroll Expenses			
FICA Expense	134.60	240.00	-105.40
Health Insurance Expense	775.67	697.00	78.67
IMRF Expense	184.29	234.00	-49.71
On Call Wages	0.00	0.00	0.00
Overtime	7.80	0.00	7.80
Salaries	0.00	0.00	0.00
Unemployment Expense	80.73	34.00	46.73
Wages Hourly Fulltime	2,349.25	2,142.00	207.25
Wages Hourly Part Time	0.00	1,000.00	-1,000.00
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	3,532.34	4,347.00	-814.66
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	125.04	0.00	125.04
Building Repairs/Maintenance	676.20	33.00	643.20
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	125.00	-125.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	199.65	125.00	74.65
Equipment Parts/Repairs	0.00	17.00	-17.00
Equipment Replacement	0.00	50.00	-50.00
Fax/Modem	149.50	17.00	132.50
Food/Provisions	0.00	167.00	-167.00
Gas Utilities	361.01	400.00	-38.99
Inspection Fee	75.00	0.00	75.00
Janitorial Supplies	0.00	45.00	-45.00
Leases	45.71	35.00	10.71
Maintenance Contracts	115.00	91.00	24.00
Office Supplies	0.00	25.00	-25.00
Paint/Supplies	0.00	0.00	0.00
Postage/Freight	0.00	0.00	0.00
Program Supplies	0.00	45.00	-45.00
Repairs and Maintenance	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	11.95		
Telephone Expense	37.76	92.00	-54.24

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04/22/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
LEARNING TREE

	Mar 21	Budget	\$ Over Budget
Training and Travel	0.00	0.00	0.00
Water Utilities	13.82	55.00	-41.18
Total Expense	5,342.98	5,669.00	-326.02
Net Income	-5,342.98	331.00	-5,673.98

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Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
 LEARNING TREE

	Jan - Mar 21	Budget	\$ Over Budget
Income			
Alternative Rev-Food Reimb	864.02	0.00	864.02
Aquatic Fees	0.00	0.00	0.00
AWECC	-471.00	0.00	-471.00
Fees From User Groups	0.00	0.00	0.00
Fundraiser	0.00	0.00	0.00
Rec Program Fees	0.00	18,000.00	-18,000.00
State Payments	0.00	0.00	0.00
Total Income	393.02	18,000.00	-17,606.98
Expense			
(A)Payroll Expenses			
FICA Expense	328.78	720.00	-391.22
Health Insurance Expense	854.34	2,091.00	-1,236.66
IMRF Expense	455.25	702.00	-246.75
On Call Wages	0.00	0.00	0.00
Overtime	7.80	0.00	7.80
Salaries	0.00	0.00	0.00
Unemployment Expense	201.26	102.00	99.26
Wages Hourly Fulltime	5,868.10	6,426.00	-557.90
Wages Hourly Part Time	0.00	3,000.00	-3,000.00
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	7,715.53	13,041.00	-5,325.47
Advertising/Promotion	0.00	100.00	-100.00
Bank Charges	125.04	0.00	125.04
Building Repairs/Maintenance	960.25	99.00	861.25
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	375.00	-375.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	384.32	375.00	9.32
Equipment Parts/Repairs	0.00	51.00	-51.00
Equipment Replacement	0.00	100.00	-100.00
Fax/Modem	299.00	51.00	248.00
Food/Provisions	0.00	501.00	-501.00
Gas Utilities	672.88	1,200.00	-527.12
Inspection Fee	75.00	0.00	75.00
Janitorial Supplies	0.00	135.00	-135.00
Leases	91.42	105.00	-13.58
Maintenance Contracts	230.00	273.00	-43.00
Office Supplies	0.00	75.00	-75.00
Paint/Supplies	0.00	25.00	-25.00
Postage/Freight	20.90	0.00	20.90
Program Supplies	218.28	125.00	93.28
Repairs and Maintenance	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	10.00	-10.00
Shop Supplies/Small Tools	11.95		
Telephone Expense	75.52	276.00	-200.48

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04/22/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
LEARNING TREE

	Jan - Mar 21	Budget	\$ Over Budget
Training and Travel	0.00	0.00	0.00
Water Utilities	13.82	165.00	-151.18
Total Expense	10,893.91	17,082.00	-6,188.09
Net Income	<u>-10,500.89</u>	<u>918.00</u>	<u>-11,418.89</u>

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04/22/21

Accrual Basis

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

	Mar 21	Budget	\$ Over Budget
Income			
Alternative Rev-Food Reimb	811.04	200.00	611.04
Alternative Revenue-Other	0.00	200.00	-200.00
Contributions/Grant Opportuniti	0.00	2,000.00	-2,000.00
Field Trip Revenue	0.00	0.00	0.00
Fundraiser	0.00	100.00	-100.00
Kid Korner Fees	5,827.50	12,000.00	-6,172.50
State Payments	3,896.50	0.00	3,896.50
Total Income	10,535.04	14,500.00	-3,964.96
Expense			
(A) Payroll Expenses			
FICA Expense	667.43	397.00	270.43
Health Insurance Expense	1,551.34	1,394.00	157.34
IMRF Expense	709.71	699.00	10.71
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	3,212.80	3,214.00	-1.20
Unemployment Expense	323.12	175.00	148.12
Wages Hourly Fulltime	2,674.61	3,195.00	-520.39
Wages Hourly Part Time	3,546.51	2,000.00	1,546.51
(A) Payroll Expenses - Other	0.00	0.00	0.00
Total (A) Payroll Expenses	12,685.52	11,074.00	1,611.52
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	0.00	83.00	-83.00
Building Repairs/Maintenance	0.00	50.00	-50.00
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	234.81	300.00	-65.19
Equipment Parts/Repairs	0.00	0.00	0.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	60.98	40.00	20.98
Field Trip Expense	0.00	0.00	0.00
Food/Provisions	629.61	600.00	29.61
Fuel/Lubricants	134.65	50.00	84.65
Gas Utilities	183.69	217.00	-33.31
Inspection Fee	150.00		
Janitorial Supplies	192.95	83.00	109.95
Leases	45.71	35.00	10.71
Licenses	0.00	0.00	0.00
Maintenance Contracts	66.00	67.00	-1.00
Misc Supplies	0.00	20.00	-20.00
Office Supplies	43.00	42.00	1.00
Paint/Supplies	0.00	0.00	0.00
Postage/Freight	0.00	0.00	0.00
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	263.44	180.00	83.44
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	25.00	-25.00
Telephone Expense	94.68	92.00	2.68

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04/22/21

Accrual Basis

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

	Mar 21	Budget	\$ Over Budget
Training and Travel	0.00	50.00	-50.00
Vehicle Parts/Repairs	0.00	0.00	0.00
Water Utilities	369.89	162.37	207.52
Total Expense	15,154.93	13,170.37	1,984.56
Net Income	-4,619.89	1,329.63	-5,949.52

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Accrual Basis

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

	Jan - Mar 21	Budget	\$ Over Budget
Income			
Alternative Rev-Food Reimb	811.04	600.00	211.04
Alternative Revenue-Other	0.00	200.00	-200.00
Contributions/Grant Opportuniti	4,320.00	2,000.00	2,320.00
Field Trip Revenue	0.00	0.00	0.00
Fundraiser	0.00	100.00	-100.00
Kid Korner Fees	13,175.00	35,050.00	-21,875.00
State Payments	8,660.29	0.00	8,660.29
Total Income	26,966.33	37,950.00	-10,983.67
Expense			
(A)Payroll Expenses			
FICA Expense	1,929.21	1,191.00	738.21
Health Insurance Expense	4,496.68	4,182.00	314.68
IMRF Expense	1,391.03	2,097.00	-705.97
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	9,718.12	9,642.00	76.12
Unemployment Expense	946.11	525.00	421.11
Wages Hourly Fulltime	9,466.38	9,585.00	-118.62
Wages Hourly Part Time	8,438.87	6,000.00	2,438.87
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	36,386.40	33,222.00	3,164.40
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	57.25	249.00	-191.75
Building Repairs/Maintenance	520.24	150.00	370.24
Computer Equipment/Software	0.00	50.00	-50.00
Contractor Fees	0.00	100.00	-100.00
Dues and Subscriptions	64.00	0.00	64.00
Electric Utilities	481.77	900.00	-418.23
Equipment Parts/Repairs	0.00	0.00	0.00
Equipment Replacement	0.00	50.00	-50.00
Fax/Modem	101.96	120.00	-18.04
Field Trip Expense	0.00	0.00	0.00
Food/Provisions	2,183.53	1,800.00	383.53
Fuel/Lubricants	134.65	150.00	-15.35
Gas Utilities	637.77	651.00	-13.23
Inspection Fee	150.00		
Janitorial Supplies	395.86	249.00	146.86
Leases	91.42	105.00	-13.58
Licenses	0.00	0.00	0.00
Maintenance Contracts	198.00	201.00	-3.00
Misc Supplies	0.00	40.00	-40.00
Office Supplies	102.74	126.00	-23.26
Paint/Supplies	0.00	0.00	0.00
Postage/Freight	20.90	50.00	-29.10
Printing/Reproduction	0.00	58.00	-58.00
Program Supplies	540.80	540.00	0.80
Safety/First Aid Supplies	0.00	50.00	-50.00
Shop Supplies/Small Tools	0.00	50.00	-50.00
Telephone Expense	367.37	276.00	91.37

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04/22/21

Accrual Basis

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

	<u>Jan - Mar 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Training and Travel	35.00	50.00	-15.00
Vehicle Parts/Repairs	385.51	167.00	218.51
Water Utilities	693.39	440.05	253.34
Total Expense	<u>43,548.56</u>	<u>39,844.05</u>	<u>3,704.51</u>
Net Income	<u>-16,582.23</u>	<u>-1,894.05</u>	<u>-14,688.18</u>

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Accrual Basis

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

	<u>Mar 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income	0.00		
Expense			
(A) Payroll Expenses			
FICA Expense	417.18	669.00	-251.82
Health Insurance Expense	1,551.36	2,318.00	-766.64
IMRF Expense	698.01	891.00	-192.99
On Call Wages	0.00	0.00	0.00
Salaries	964.08	1,983.00	-1,018.92
Unemployment Expense	186.76	295.00	-108.24
Wages Hourly Fulltime	3,716.59	6,180.00	-2,463.41
Wages Hourly Part Time	772.20	577.00	195.20
(A) Payroll Expenses - Other	0.00	0.00	0.00
Total (A) Payroll Expenses	8,306.18	12,913.00	-4,606.82
Athletic Field Supplies	0.00	400.00	-400.00
Building Repairs/Maintenance	126.81	0.00	126.81
Chemicals	0.00	0.00	0.00
Construction Materials	0.00	50.00	-50.00
Contractor Fees	0.00	0.00	0.00
Electric Utilities	1,240.72	500.00	740.72
Equipment Parts/Repairs	0.00	200.00	-200.00
Equipment Replacement	0.00	0.00	0.00
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	520.33	300.00	220.33
Gas Utilities	193.61	0.00	193.61
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	192.00	225.00	-33.00
Landscaping Supplies	0.00	83.00	-83.00
Maintenance Contracts	0.00	180.00	-180.00
Misc Supplies	0.00	0.00	0.00
Paint/Supplies	0.00	500.00	-500.00
Rentals	227.25	125.00	102.25
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	110.90	50.00	60.90
Site Amenities	0.00	0.00	0.00
Vehicle Parts/Repairs	543.03	0.00	543.03
Water Utilities	115.28	80.00	35.28
Total Expense	11,576.11	15,606.00	-4,029.89
Net Income	-11,576.11	-15,606.00	4,029.89

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04/22/21
Accrual Basis

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

	Jan - Mar 21	Budget	\$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	1,390.51	2,007.00	-616.49
Health Insurance Expense	4,496.72	6,954.00	-2,457.28
IMRF Expense	1,408.38	2,673.00	-1,264.62
On Call Wages	0.00	0.00	0.00
Salaries	4,820.40	5,949.00	-1,128.60
Unemployment Expense	622.55	885.00	-262.45
Wages Hourly Fulltime	10,298.83	18,540.00	-8,241.17
Wages Hourly Part Time	3,056.90	1,731.00	1,325.90
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	26,094.29	38,739.00	-12,644.71
Athletic Field Supplies	0.00	800.00	-800.00
Building Repairs/Maintenance	175.02	200.00	-24.98
Chemicals	0.00	500.00	-500.00
Construction Materials	0.00	50.00	-50.00
Contractor Fees	0.00	0.00	0.00
Electric Utilities	2,695.64	1,200.00	1,495.64
Equipment Parts/Repairs	188.89	500.00	-311.11
Equipment Replacement	0.00	0.00	0.00
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	520.33	900.00	-379.67
Gas Utilities	669.57	0.00	669.57
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	492.02	675.00	-182.98
Landscaping Supplies	0.00	249.00	-249.00
Maintenance Contracts	0.00	540.00	-540.00
Misc Supplies	0.00	0.00	0.00
Paint/Supplies	0.00	500.00	-500.00
Rentals	227.25	125.00	102.25
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	181.76	150.00	31.76
Site Amenities	0.00	0.00	0.00
Vehicle Parts/Repairs	911.92	0.00	911.92
Water Utilities	284.67	240.00	44.67
Total Expense	32,441.36	45,368.00	-12,926.64
Net Income	-32,441.36	-45,368.00	12,926.64

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04/22/21

Accrual Basis

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

	Mar 21	Budget	\$ Over Budget
Income			
Alternative Revenue-Other	0.00	0.00	0.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Total Income	0.00	0.00	0.00
Expense			
(A)Payroll Expenses			
FICA Expense	606.98	740.00	-133.02
Health Insurance Expense	1,551.32	2,317.00	-765.68
IMRF Expense	716.70	1,056.00	-339.30
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	3,213.60	2,207.00	1,006.60
Unemployment Expense	271.75	327.00	-55.25
Wages Hourly Fulltime	3,861.79	7,468.00	-3,606.21
Wages Hourly Part Time	859.10	0.00	859.10
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	11,081.24	14,115.00	-3,033.76
Advertising/Promotion	0.00	0.00	0.00
Building Repairs/Maintenance	-2.98	400.00	-402.98
Chemicals	0.00	100.00	-100.00
Clothing	0.00	0.00	0.00
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	0.00	200.00	-200.00
Contractor Fees	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	332.51	1,500.00	-1,167.49
Equipment Parts/Repairs	204.66	500.00	-295.34
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	299.00	50.00	249.00
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	308.25	300.00	8.25
Gas Utilities	0.00	500.00	-500.00
Inspection Fee	0.00	200.00	-200.00
Janitorial Supplies	0.00	100.00	-100.00
Landscaping Supplies	0.00	200.00	-200.00
Licenses	0.00	50.00	-50.00
Maintenance Contracts	277.27	300.00	-22.73
Misc Supplies	0.00	0.00	0.00
Office Supplies	0.00	0.00	0.00
Paint/Supplies	0.00	0.00	0.00
Program Supplies	-4.66		
Reconstruction of Existing Faci	0.00	0.00	0.00
Rentals	0.00	100.00	-100.00
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	100.00	-100.00
Site Amenities	0.00	600.00	-600.00
Telephone Expense	38.02	200.00	-161.98

9:51 AM

04/22/21

Accrual Basis

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

	<u>Mar 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Vehicle Parts/Repairs	0.00	400.00	-400.00
Water Utilities	26.48	300.00	-273.52
Total Expense	<u>12,559.79</u>	<u>20,215.00</u>	<u>-7,655.21</u>
Net Income	<u>-12,559.79</u>	<u>-20,215.00</u>	<u>7,655.21</u>

9:51 AM

04/22/21

Accrual Basis

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

	Jan - Mar 21	Budget	\$ Over Budget
Income			
Alternative Revenue-Other	0.00	180,000.00	-180,000.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Total Income	0.00	180,000.00	-180,000.00
Expense			
(A)Payroll Expenses			
FICA Expense	1,747.65	2,220.00	-472.35
Health Insurance Expense	4,496.64	6,951.00	-2,454.36
IMRF Expense	1,439.67	3,168.00	-1,728.33
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	7,498.40	6,621.00	877.40
Unemployment Expense	782.42	981.00	-198.58
Wages Hourly Fulltime	11,948.60	22,404.00	-10,455.40
Wages Hourly Part Time	3,397.90	0.00	3,397.90
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	31,311.28	42,345.00	-11,033.72
Advertising/Promotion	0.00	75.00	-75.00
Building Repairs/Maintenance	4,901.16	1,200.00	3,701.16
Chemicals	341.40	100.00	241.40
Clothing	0.00	250.00	-250.00
Computer Equipment/Software	0.00	150.00	-150.00
Construction Materials	0.00	300.00	-300.00
Contractor Fees	0.00	400.00	-400.00
Dues and Subscriptions	0.00	45.00	-45.00
Electric Utilities	949.25	4,500.00	-3,550.75
Equipment Parts/Repairs	204.66	2,000.00	-1,795.34
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	598.00	150.00	448.00
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	308.25	900.00	-591.75
Gas Utilities	411.46	1,700.00	-1,288.54
Inspection Fee	0.00	300.00	-300.00
Janitorial Supplies	0.00	300.00	-300.00
Landscaping Supplies	0.00	400.00	-400.00
Licenses	0.00	75.00	-75.00
Maintenance Contracts	743.46	1,150.00	-406.54
Misc Supplies	0.00	75.00	-75.00
Office Supplies	0.00	200.00	-200.00
Paint/Supplies	0.00	800.00	-800.00
Program Supplies	-4.66		
Reconstruction of Existing Faci	0.00	0.00	0.00
Rentals	0.00	200.00	-200.00
Safety/First Aid Supplies	0.00	200.00	-200.00
Shop Supplies/Small Tools	0.00	250.00	-250.00
Site Amenities	0.00	600.00	-600.00
Telephone Expense	101.30	600.00	-498.70

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04/22/21

Accrual Basis

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

	<u>Jan - Mar 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Vehicle Parts/Repairs	0.00	1,200.00	-1,200.00
Water Utilities	26.48	600.00	-573.52
Total Expense	<u>39,892.04</u>	<u>61,065.00</u>	<u>-21,172.96</u>
Net Income	<u>-39,892.04</u>	<u>118,935.00</u>	<u>-158,827.04</u>

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04/22/21

Accrual Basis

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

	Mar 21	Budget	\$ Over Budget
Income	0.00		
Expense			
(A) Payroll Expenses			
FICA Expense	33.90	70.00	-36.10
IMRF Expense	0.00	99.00	-99.00
On Call Wages	0.00	0.00	0.00
Salaries	107.12	260.00	-152.88
Unemployment Expense	15.18	31.00	-15.82
Wages Hourly Fulltime	250.24	650.00	-399.76
Wages Hourly Part Time	85.80	0.00	85.80
Total (A) Payroll Expenses	492.24	1,110.00	-617.76
Total Expense	492.24	1,110.00	-617.76
Net Income	-492.24	-1,110.00	617.76

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04/22/21

Accrual Basis

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

	Jan - Mar 21	Budget	\$ Over Budget
Income	0.00		
Expense			
(A) Payroll Expenses			
FICA Expense	123.94	210.00	-86.06
IMRF Expense	0.00	297.00	-297.00
On Call Wages	0.00	0.00	0.00
Salaries	535.60	780.00	-244.40
Unemployment Expense	55.50	93.00	-37.50
Wages Hourly Fulltime	746.15	1,950.00	-1,203.85
Wages Hourly Part Time	338.80	0.00	338.80
Total (A) Payroll Expenses	1,799.99	3,330.00	-1,530.01
Total Expense	1,799.99	3,330.00	-1,530.01
Net Income	-1,799.99	-3,330.00	1,530.01

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04/22/21

Accrual Basis

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

	Mar 21	Budget	\$ Over Budget
Income			
Alternative Revenue	20.02		
Alternative Revenue-Other	0.00	0.00	0.00
Beer Sales	1,215.24	2,200.00	-984.76
Concessions	530.00	3,500.00	-2,970.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Donation	0.00	0.00	0.00
Driving Range	2,271.50	1,000.00	1,271.50
Facility Rental	0.00	0.00	0.00
Gaming Machines	0.00	1,000.00	-1,000.00
Gift Certificates (Golf)	0.00	0.00	0.00
Golf Cart Fees	9,395.00	11,500.00	-2,105.00
Golf Fees	26,068.24	37,000.00	-10,931.76
Jr Golf Fees	0.00	0.00	0.00
Merchandise	1,525.35	2,500.00	-974.65
Miscellaneous Shop Revenue	160.38	1,000.00	-839.62
Rental Revenue	0.00	0.00	0.00
Sales Tax	315.73	200.00	115.73
Total Income	41,501.46	59,900.00	-18,398.54
Expense			
(A)Payroll Expenses			
FICA Expense	275.26	487.00	-211.74
Health Insurance Expense	775.67	697.00	78.67
IMRF Expense	384.73	279.00	105.73
On Call Wages	0.00	0.00	0.00
Overtime	113.10	0.00	113.10
Salaries	0.00	0.00	0.00
Unemployment Expense	123.23	215.00	-91.77
Wages Hourly Fulltime	2,535.50	2,560.00	-24.50
Wages Hourly Part Time	949.52	3,800.00	-2,850.48
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	5,157.01	8,038.00	-2,880.99
Advertising/Promotion	0.00	500.00	-500.00
Awards/Recognition	0.00	0.00	0.00
Bank Charges	627.44	700.00	-72.56
Building Repairs/Maintenance	698.48	167.00	531.48
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	1,347.30	3,000.00	-1,652.70
Contractor Fees	0.00	50.00	-50.00
Dues and Subscriptions	150.00	125.00	25.00
Electric Utilities	629.53	600.00	29.53
Equipment Parts/Repairs	0.00	42.00	-42.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	299.00	25.00	274.00
Food/Provisions	0.00	0.00	0.00
Gas Utilities	126.19	159.00	-32.81
Golf Shop Supplies	3,136.27	1,667.00	1,469.27
Inspection Fee	268.81	0.00	268.81
Janitorial Service	0.00	20.00	-20.00
Janitorial Supplies	0.00	20.00	-20.00

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04/22/21

Accrual Basis

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

	Mar 21	Budget	\$ Over Budget
Licenses	0.00	0.00	0.00
Maintenance Contracts	267.33	417.00	-149.67
Misc Supplies	0.00	417.00	-417.00
Office Equipment	0.00	0.00	0.00
Office Supplies	8.44	42.00	-33.56
Postage/Freight	0.00	29.00	-29.00
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Rentals	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	42.00	-42.00
Sales Tax Expense	43.00	400.00	-357.00
Shop Supplies/Small Tools	17.88	0.00	17.88
Telephone Expense	97.43	417.00	-319.57
Training and Travel	0.00	1,000.00	-1,000.00
Vehicle Parts/Repairs	69.99	42.00	27.99
Water Utilities	27.64	42.00	-14.36
Total Expense	12,971.74	17,961.00	-4,989.26
Net Income	28,529.72	41,939.00	-13,409.28

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04/22/21

Accrual Basis

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

	Jan - Mar 21	Budget	\$ Over Budget
Income			
Alternative Revenue	20.02		
Alternative Revenue-Other	0.00	0.00	0.00
Beer Sales	1,459.20	2,900.00	-1,440.80
Concessions	689.07	3,900.00	-3,210.93
Contributions/Grant Opportuniti	8,000.00	7,000.00	1,000.00
Donation	0.00	0.00	0.00
Driving Range	3,081.50	2,200.00	881.50
Facility Rental	0.00	0.00	0.00
Gaming Machines	0.00	1,000.00	-1,000.00
Gift Certificates (Golf)	0.00	0.00	0.00
Golf Cart Fees	17,213.90	19,000.00	-1,786.10
Golf Fees	51,138.37	50,000.00	1,138.37
Jr Golf Fees	0.00	0.00	0.00
Merchandise	1,840.18	4,000.00	-2,159.82
Miscellaneous Shop Revenue	120.35	1,000.00	-879.65
Rental Revenue	0.00	0.00	0.00
Sales Tax	380.97	500.00	-119.03
Total Income	83,943.56	91,500.00	-7,556.44
Expense			
(A)Payroll Expenses			
FICA Expense	807.59	1,445.00	-637.41
Health Insurance Expense	2,248.34	2,091.00	157.34
IMRF Expense	749.16	837.00	-87.84
On Call Wages	0.00	0.00	0.00
Overtime	165.75	0.00	165.75
Salaries	0.00	0.00	0.00
Unemployment Expense	361.56	637.00	-275.44
Wages Hourly Fulltime	7,710.67	7,680.00	30.67
Wages Hourly Part Time	2,680.26	11,200.00	-8,519.74
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	14,723.33	23,890.00	-9,166.67
Advertising/Promotion	0.00	500.00	-500.00
Awards/Recognition	0.00	0.00	0.00
Bank Charges	1,363.23	1,300.00	63.23
Building Repairs/Maintenance	1,716.98	501.00	1,215.98
Computer Equipment/Software	400.00	0.00	400.00
Concession Supplies	1,548.90	3,450.00	-1,901.10
Contractor Fees	0.00	50.00	-50.00
Dues and Subscriptions	340.00	375.00	-35.00
Electric Utilities	1,831.42	1,600.00	231.42
Equipment Parts/Repairs	0.00	126.00	-126.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	598.00	75.00	523.00
Food/Provisions	0.00	0.00	0.00
Gas Utilities	352.98	568.00	-215.02
Golf Shop Supplies	3,136.27	5,001.00	-1,864.73
Inspection Fee	268.81	0.00	268.81
Janitorial Service	0.00	60.00	-60.00
Janitorial Supplies	0.00	60.00	-60.00

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04/22/21

Accrual Basis

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

	Jan - Mar 21	Budget	\$ Over Budget
Licenses	102.25	0.00	102.25
Maintenance Contracts	714.26	1,251.00	-536.74
Misc Supplies	0.00	1,251.00	-1,251.00
Office Equipment	0.00	700.00	-700.00
Office Supplies	80.59	122.00	-41.41
Postage/Freight	20.90	87.00	-66.10
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Rentals	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	126.00	-126.00
Sales Tax Expense	139.00	600.00	-461.00
Shop Supplies/Small Tools	154.57	0.00	154.57
Telephone Expense	216.77	1,251.00	-1,034.23
Training and Travel	0.00	1,000.00	-1,000.00
Vehicle Parts/Repairs	69.99	126.00	-56.01
Water Utilities	50.28	126.00	-75.72
Total Expense	27,828.53	44,196.00	-16,367.47
Net Income	56,115.03	47,304.00	8,811.03

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04/22/21

Accrual Basis

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

	Mar 21	Budget	\$ Over Budget
Income			
Alternative Revenue	0.00	0.00	0.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Total Income	0.00	0.00	0.00
Expense			
(A)Payroll Expenses			
Disc Golf Labor	0.00	0.00	0.00
FICA Expense	671.12	936.00	-264.88
Health Insurance Expense	2,248.34	1,452.00	796.34
IMRF Expense	1,109.85	1,161.00	-51.15
On Call Wages	0.00	0.00	0.00
Overtime	18.09	0.00	18.09
Salaries	5,641.60	5,810.00	-168.40
Unemployment Expense	166.91	413.00	-246.09
Wages Hourly Fulltime	2,129.01	4,836.00	-2,706.99
Wages Hourly Part Time	1,049.40	1,588.00	-538.60
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	13,034.32	16,196.00	-3,161.68
Building Repairs/Maintenance	737.75	0.00	737.75
Chemicals	184.62	4,000.00	-3,815.38
Clothing	0.00	0.00	0.00
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	55.72	0.00	55.72
Consultant Services	0.00	0.00	0.00
Contractor Fees	205.00	0.00	205.00
Course Accessories	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	1,049.63	600.00	449.63
Equipment Parts/Repairs	0.00	0.00	0.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	147.97	0.00	147.97
Fertilizer	0.00	0.00	0.00
Food/Provisions	0.00	0.00	0.00
Fuel/Lubricants	581.30	40.00	541.30
Gas Utilities	115.60	250.00	-134.40
Inspection Fee	734.00	400.00	334.00
Irrigation/Drainage Supply	0.00	0.00	0.00
Janitorial Supplies	0.00	20.00	-20.00
Landscaping Supplies	11.25	0.00	11.25
Licenses	0.00	0.00	0.00
Maintenance Contracts	144.21	280.00	-135.79
Office Equipment	0.00	0.00	0.00
Office Supplies	0.00	35.00	-35.00
Paint/Supplies	0.00	35.00	-35.00
Payment Other Entities	0.00	0.00	0.00
Postage/Freight	8.45	15.00	-6.55
Rentals	0.00	1,100.00	-1,100.00
Safety/First Aid Supplies	0.00	30.00	-30.00
Shop Supplies/Small Tools	351.23	150.00	201.23
Telephone Expense	26.93	150.00	-123.07

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04/22/21

Accrual Basis

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

	<u>Mar 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	158.60	1,333.00	-1,174.40
Water Utilities	20.32	90.00	-69.68
Total Expense	<u>17,566.90</u>	<u>24,724.00</u>	<u>-7,157.10</u>
Net Income	<u>-17,566.90</u>	<u>-24,724.00</u>	<u>7,157.10</u>

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04/22/21

Accrual Basis

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

	Jan - Mar 21	Budget	\$ Over Budget
Income			
Alternative Revenue	0.00	0.00	0.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Total Income	0.00	0.00	0.00
Expense			
(A)Payroll Expenses			
Disc Golf Labor	0.00	0.00	0.00
FICA Expense	2,245.92	2,564.00	-318.08
Health Insurance Expense	6,587.68	4,356.00	2,231.68
IMRF Expense	2,253.90	3,483.00	-1,229.10
On Call Wages	0.00	0.00	0.00
Overtime	18.09	0.00	18.09
Salaries	16,924.80	17,430.00	-505.20
Unemployment Expense	878.93	1,131.00	-252.07
Wages Hourly Fulltime	11,343.89	14,508.00	-3,164.11
Wages Hourly Part Time	1,340.20	1,588.00	-247.80
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	41,593.41	45,060.00	-3,466.59
Building Repairs/Maintenance	1,311.58	0.00	1,311.58
Chemicals	184.62	4,000.00	-3,815.38
Clothing	0.00	0.00	0.00
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	55.72	0.00	55.72
Consultant Services	0.00	0.00	0.00
Contractor Fees	205.00	0.00	205.00
Course Accessories	0.00	1,200.00	-1,200.00
Dues and Subscriptions	250.00	0.00	250.00
Electric Utilities	3,304.99	1,800.00	1,504.99
Equipment Parts/Repairs	0.00	0.00	0.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	297.72	0.00	297.72
Fertilizer	0.00	0.00	0.00
Food/Provisions	21.06	0.00	21.06
Fuel/Lubricants	581.30	40.00	541.30
Gas Utilities	388.49	850.00	-461.51
Inspection Fee	734.00	400.00	334.00
Irrigation/Drainage Supply	0.00	0.00	0.00
Janitorial Supplies	0.00	60.00	-60.00
Landscaping Supplies	150.75	0.00	150.75
Licenses	0.00	0.00	0.00
Maintenance Contracts	425.75	840.00	-414.25
Office Equipment	0.00	250.00	-250.00
Office Supplies	73.36	105.00	-31.64
Paint/Supplies	0.00	105.00	-105.00
Payment Other Entities	0.00	0.00	0.00
Postage/Freight	27.92	45.00	-17.08
Rentals	0.00	1,100.00	-1,100.00
Safety/First Aid Supplies	0.00	90.00	-90.00
Shop Supplies/Small Tools	354.02	450.00	-95.98
Telephone Expense	64.85	450.00	-385.15

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04/22/21

Accrual Basis

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

	<u>Jan - Mar 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	629.05	1,333.00	-703.95
Water Utilities	73.31	270.00	-196.69
Total Expense	<u>50,726.90</u>	<u>58,448.00</u>	<u>-7,721.10</u>
Net Income	<u>-50,726.90</u>	<u>-58,448.00</u>	<u>7,721.10</u>

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04/22/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
SUPER SPLASH PARK

	Mar 21	Budget	\$ Over Bu...
Income			
Alternative Revenue	0.00	0.00	0.00
Aquatic Fees	920.00		
Concessions	0.00	0.00	0.00
Daily Pass Admission	0.00	0.00	0.00
Donation	0.00	0.00	0.00
Fundraiser	0.00	0.00	0.00
Interest	0.46		
Room and Pool Rental	25.00		
SSP Pass	0.00	1,800.00	-1,800.00
Super Splash Pass	3,571.68		
Swim Programs	0.00	0.00	0.00
Total Income	4,517.14	1,800.00	2,717.14
Expense			
Bank Charges	0.00	0.00	0.00
Building Repairs/Maintenance	0.00	0.00	0.00
Concession Supplies	0.00	0.00	0.00
Consultant Services	0.00	0.00	0.00
Contractor Fees	180.00	0.00	180.00
Electric Utilities	219.31	950.00	-730.69
Equipment Parts/Repairs	0.00	0.00	0.00
Gas Utilities	50.32	100.00	-49.68
Janitorial Supplies	0.00	0.00	0.00
Landscaping Supplies	0.00	0.00	0.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	0.00	0.00	0.00
Misc Supplies	0.00	50.00	-50.00
Office Supplies	0.00	0.00	0.00
Paint/Supplies	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	0.00	0.00
Telephone Expense	39.74	50.00	-10.26
Water Utilities	20.41	50.00	-29.59
Total Expense	509.78	1,200.00	-690.22
Net Income	4,007.36	600.00	3,407.36

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Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
SUPER SPLASH PARK

	<u>Jan - Mar 21</u>	<u>Budget</u>	<u>\$ Over Bu...</u>
Income			
Alternative Revenue	0.00	0.00	0.00
Aquatic Fees	920.00		
Concessions	0.00	0.00	0.00
Contributions/Grant Opportuniti	6,000.00		
Daily Pass Admission	0.00	0.00	0.00
Donation	0.00	0.00	0.00
Fundraiser	0.00	0.00	0.00
Interest	0.89		
Room and Pool Rental	25.00		
SSP Pass	162.50	5,000.00	-4,837.50
Super Splash Pass	3,571.68		
Swim Programs	0.00	0.00	0.00
Total Income	10,680.07	5,000.00	5,680.07
Expense			
Bank Charges	0.00	0.00	0.00
Building Repairs/Maintenance	0.00	0.00	0.00
Concession Supplies	0.00	0.00	0.00
Consultant Services	0.00	0.00	0.00
Contractor Fees	180.00	0.00	180.00
Electric Utilities	425.50	2,550.00	-2,124.50
Equipment Parts/Repairs	0.00	0.00	0.00
Gas Utilities	107.61	300.00	-192.39
Janitorial Supplies	0.00	0.00	0.00
Landscaping Supplies	0.00	0.00	0.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	0.00	0.00	0.00
Misc Supplies	0.00	150.00	-150.00
Office Supplies	0.00	0.00	0.00
Paint/Supplies	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	0.00	0.00
Telephone Expense	119.20	150.00	-30.80
Water Utilities	50.82	150.00	-99.18
Total Expense	883.13	3,300.00	-2,416.87
Net Income	<u>9,796.94</u>	<u>1,700.00</u>	<u>8,096.94</u>

Carbondale Park District Profit & Loss Prev Year Comparison January through March 2021

	Jan - Mar 21	Jan - Mar 20	\$ Change	% Change
Income				
Alternative Rev-Food Reimb	1,675.06	2,344.47	-669.41	-28.6%
Alternative Revenue	23.25	345.00	-321.75	-93.3%
Alternative Revenue-Other	0.00	6,166.09	-6,166.09	-100.0%
Aquatic Fees	507.29	16,444.55	-15,937.26	-96.9%
AWECC	-471.00	34,946.42	-35,417.42	-101.4%
Beer Sales	1,459.20	481.08	978.12	203.3%
Concessions	689.07	288.39	400.68	138.9%
Contributions/Grant Opportuniti	22,820.00	2,893.05	19,926.95	688.8%
Donation	0.00	7,025.00	-7,025.00	-100.0%
Driving Range	3,081.50	4.00	3,077.50	76,937.5%
Fees From User Groups	0.00	2,314.00	-2,314.00	-100.0%
Gaming Machines	0.00	580.18	-580.18	-100.0%
Gift Certificates (Golf)	0.00	-50.00	50.00	100.0%
Golf Cart Fees	17,213.90	10,268.16	6,945.74	67.6%
Golf Fees	51,138.37	35,007.67	16,130.70	46.1%
Interest	-14.72	6,574.27	-6,588.99	-100.2%
Kid Korner Fees	13,175.00	14,903.76	-1,728.76	-11.6%
Merchandise	1,840.18	925.71	914.47	98.8%
Miscellaneous Other Revenue	0.00	2.18	-2.18	-100.0%
Miscellaneous Shop Revenue	120.35	52.33	68.02	130.0%
Mobile Home Taxes	746.33	0.00	746.33	100.0%
Park Equipment/Garden Rent	710.00	740.00	-30.00	-4.1%
Real Estate Taxes	103,611.24	113,722.66	-10,111.42	-8.9%
Rec Program Fees	4,401.99	3,486.68	915.31	26.3%
Replacement Taxes	20,515.48	17,182.97	3,332.51	19.4%
Room and Pool Rental	75.00	588.00	-513.00	-87.2%
Sales Tax	380.97	168.08	212.89	126.7%
SSP Pass	162.50	0.00	162.50	100.0%
State Payments	8,660.29	18,619.90	-9,959.61	-53.5%
Super Splash Pass	3,571.68	0.00	3,571.68	100.0%
Tax Anticipation Warrant	0.00	100,000.00	-100,000.00	-100.0%
Total Income	256,092.93	396,024.60	-139,931.67	-35.3%
Expense				
(A) Payroll Expenses				
FICA Expense	12,207.92	20,438.05	-8,230.13	-40.3%
Health Insurance Expense	31,506.30	38,376.56	-6,870.26	-17.9%
IMRF Expense	11,044.56	16,696.12	-5,651.56	-33.9%
Overtime	256.53	513.57	-257.04	-50.1%
Salaries	59,381.32	100,695.66	-41,314.34	-41.0%
Unemployment Expense	5,341.62	8,477.50	-3,135.88	-37.0%
Wages Hourly Fulltime	82,046.90	107,861.86	-25,814.96	-23.9%

Carbondale Park District Profit & Loss Prev Year Comparison January through March 2021

	Jan - Mar 21	Jan - Mar 20	\$ Change	% Change
Wages Hourly Part Time	26,492.23	65,053.95	-38,561.72	-59.3%
(A) Payroll Expenses - Other	0.00	4.58	-4.58	-100.0%
Total (A) Payroll Expenses	228,277.38	358,117.85	-129,840.47	-36.3%
Advertising/Promotion	327.25	144.21	183.04	126.9%
Awards/Recognition	0.00	-150.12	150.12	100.0%
Bank Charges	1,778.51	1,959.59	-181.08	-9.2%
Building Repairs/Maintenance	9,969.58	5,060.79	4,908.79	97.0%
Chemicals	526.02	1,366.16	-840.14	-61.5%
CO-OP Program Expense	0.00	683.85	-683.85	-100.0%
Computer Equipment/Software	450.00	1,143.75	-693.75	-60.7%
Concession Supplies	1,548.90	515.68	1,033.22	200.4%
Construction Materials	55.72	26.08	29.64	113.7%
Consultant Services	0.00	12,058.84	-12,058.84	-100.0%
Contractor Fees	5,542.94	13,841.01	-8,298.07	-60.0%
Dues and Subscriptions	4,926.41	579.35	4,347.06	750.3%
Electric Utilities	11,756.60	12,259.69	-503.09	-4.1%
Equipment Parts/Repairs	543.27	742.69	-199.42	-26.9%
Fax/Modem	2,791.68	4,762.35	-1,970.67	-41.4%
Field Trip Expense	0.00	446.80	-446.80	-100.0%
Food/Provisions	2,327.63	4,438.18	-2,110.55	-47.6%
Fuel/Lubricants	1,577.53	2,126.98	-549.45	-25.8%
Gas Utilities	6,243.63	17,705.84	-11,462.21	-64.7%
Golf Shop Supplies	3,136.27	1,498.70	1,637.57	109.3%
Inspection Fee	1,302.81	108.50	1,194.31	1,100.8%
Janitorial Service	0.00	18.00	-18.00	-100.0%
Janitorial Supplies	893.00	950.69	-57.69	-6.1%
Landscaping Supplies	150.75	169.10	-18.35	-10.9%
Leases	447.59	744.40	-296.81	-39.9%
Legal and Accounting Fees	4,964.00	18,740.00	-13,776.00	-73.5%
Licenses	102.25	420.00	-317.75	-75.7%
Maintenance Contracts	3,083.22	5,528.94	-2,445.72	-44.2%
Meeting Expense	84.00	80.00	4.00	5.0%
Misc Supplies	2.38	235.81	-233.43	-99.0%
Office Equipment	315.48	0.00	315.48	100.0%
Office Supplies	1,199.52	1,990.81	-791.29	-39.8%
Paint/Supplies	0.00	47.21	-47.21	-100.0%
Postage/Freight	272.83	555.56	-282.73	-50.9%
Printing/Reproduction	0.00	122.50	-122.50	-100.0%
Program Supplies	1,116.11	2,862.48	-1,746.37	-61.0%
Rentals	651.25	509.00	142.25	28.0%
Repairs and Maintenance	0.00	6.99	-6.99	-100.0%
Safety/First Aid Supplies	0.00	2,328.08	-2,328.08	-100.0%
Sales Tax Expense	139.00	129.00	10.00	7.8%
Shop Supplies/Small Tools	702.30	398.18	304.12	76.4%
Site Amenities	0.00	121.28	-121.28	-100.0%

Carbondale Park District
Profit & Loss Prev Year Comparison
January through March 2021

	Jan - Mar 21	Jan - Mar 20	\$ Change	% Change
Taw Loan Repayment	0.00	50,189.86	-50,189.86	-100.0%
Telephone Expense	1,458.86	4,373.83	-2,914.97	-66.7%
Training and Travel	149.00	1,933.51	-1,784.51	-92.3%
Vehicle Parts/Repairs	1,996.47	2,768.86	-772.39	-27.9%
Water Utilities	1,310.92	1,974.59	-663.67	-33.6%
Workman's Comp Insurance	7,851.00	7,832.00	19.00	0.2%
Total Expense	309,972.06	544,467.45	-234,495.39	-43.1%
Net Income	-53,879.13	-148,442.85	94,563.72	63.7%

The Carbondale Park District recognizes that employees may have a family emergency or a personal crisis that causes a severe impact to them resulting in a need for additional time off more than their available vacation/sick/days. This program provides a way that the Carbondale Park District employees can help co-workers who would otherwise suffer a substantial loss of income as a result of taking unpaid leave.

To address this need, all eligible employees will be allowed to donate vacation/sick/ days from their unused balance to their co-workers in need in accordance with the policy outlined below. This policy is strictly voluntary. Employees who donate vacation/sick/ time must have been employed with the Park District for a minimum of 1 year.

Employees are eligible to request up to 90 days per year of donated vacation/sick/personal time if they meet all of the following criteria:

- The employee is eligible to accrue vacation/sick/personal time.
- The employee has not been disciplined for any violations or abuses of Park District's time off or attendance policies.
- The employee is on an approved leave of absence relating to a critical or catastrophic illness or injury of the employee or an immediate family member meaning spouse, domestic partner, parent, step-parent, parent-in-law, sibling, brother-in-law, sister-in-law, child, step-child, son-in-law, daughter-in-law, grandparent, grandchild, aunt ,uncle, niece ,or nephew that poses a threat to life and/or requires inpatient or hospice health care; the death of the employee's parent, spouse, or child; or a severe personal crisis that directly and significantly impacts the employee
- If the request relates to time off for a medical emergency, the employee has provided appropriate medical certification as requested by the Park District.
- The employee has exhausted all paid time off and leave, including vacation/sick days. Although the employee is not eligible to use donated vacation/sick/ time until all other forms of paid time off have been exhausted, the employee may request a donation in anticipation of exhausting all other paid time off.

Employees who donate vacation/sick/personal time from their unused balance must adhere to the following requirements:

- Donation minimum- 4 hours
- Donation maximum- 40 hours or no more than 50% of your current balance

Employees who donate time must have sufficient time in their balance and will not be permitted to exhaust their balances due to the fact that they may experience their own personal need for time off. Employees cannot borrow against future vacation/sick/personal time to donate.

Requests for donated vacation/sick/personal time will be granted on a first come, first serve basis, provided that the Park District reserves the discretion to award donated vacation/sick/ time to employees most in need if the Park District receives multiple requests for a limited amount of donated vacation/sick/personal time.

Employees who are currently on an approved leave of absence cannot donate [vacation/sick/ time. Donated vacation/sick time will run concurrently with any approved FMLA leave. Further, employees are not eligible to accrue vacation/sick days while using donated vacation/sick days.

Employees who would like to make a request to receive donated vacation/sick time are required to complete a Donation of vacation/sick time request form which includes authorization to present their request to the employees of the Carbondale Park District for the sole purpose of soliciting donations.

Employees who wish to donate vacation/sick/personal time to a co-worker in need must complete a Donation of vacation/sick/personal Time Form as well. All forms should be returned to the Administrative Office.

Requests for donations of vacation/sick/personal time must be approved by Executive Director and the employee's immediate Supervisor.

If the recipient employee has available vacation/sick/personal time in their balance, this time will be used prior to any donated vacation/sick/personal time. Donated vacation/sick/ time may only be used for time off related to the approved request. Vacation/sick/personal time donated that is in excess of the time off needed will be returned to the original donor.

If you have any questions about the vacation/sick/personal time donation policy, please see your supervisor or the Executive Director.

**CARBONDALE PARK DISTRICT
SICK/VACATION
LEAVE DONATION FORM**



This form is used by employees to donate unused sick/vacation leave hours to the designee. Administrators are responsible for deducting the donated hours from the employees sick/vacation leave balance.

DONATING EMPLOYEE INFORMATION

First Name (Please Print)

Last Name (Please Print)

Total number of hours of sick/vacation time to be donated:

I, the undersigned employee, understand

- my donation is strictly voluntary
- my sick/vacation balance will be reduced by the specified hours stated above
- this decision is irreversible as of the date this form has been signed by the department head

Donating Employee Signature

Date

EMPLOYEE SUPERVISOR OR DESIGNEE

I certify that this employee has available the amount accumulated sick/vacation leave to be donated as stated above. I authorize the Administration Department to transfer up to the total hours above to the Recipient Employee's sick/vacation leave records.

Employee Supervisor or Designee

Date

BUSINESS OFFICE USE ONLY

I certify that this employee's sick/vacation balance has been reduced by the above hours of _____.
The employee has __ sick/vacation hours remaining.

Executive Director Signature

Date

CHAPTER 2 – Board By-Laws**2.00 - Defining Policies and Administrative Procedures**

The Board of Commissioners recognizes the need for a document that contains the Board policies and administrative procedures that facilitate the operations of the District on a day-to-day basis.

POLICY

A policy is any plan or course of action reflecting the aims to be achieved by the District officially approved by the Board of Commissioners of the Carbondale Park District. Policy reflects value judgments on issues related to the purposes of the parks and recreation system and provides guidelines for the operation of the District and thus gives positive direction to the Director and staff in the discharge of their duties.

These guidelines for discretionary action shall constitute the policies governing the operation of the Park District. They shall be recorded in writing.

The formulation and adoption of these written policies shall constitute the method by which the Board of Commissioners shall exercise its leadership in overseeing the operation of the Park District.

The study and evaluation of reports concerning the execution of its written policies shall constitute the basic method by which the Board of Commissioners shall exercise its control over the operation of the Park District.

The formal adoption of policies shall be recorded in the minutes of the meetings of the Board of Commissioners. Only those written statements so adopted and so recorded shall be regarded as official Board policy. Implied Board policy may be developed from Board meeting minutes and proceedings, although not officially adopted as policy, per se.

All adopted and recorded policies will be placed in the Board Policies and Procedures Manual.

ADMINISTRATIVE PROCEDURE

Administrative Procedures are any plan or course of action formulated, developed, and implemented by the Park District staff to facilitate day-to-day Park District operations within the respective policy guidelines.

Administrative Procedures directly guide the staff in providing efficient and enjoyable recreational experiences for the public by detailing the specific course of action to be taken within the general framework of policy.

The Director shall have the responsibility of specifying the action required and designing the detailed arrangements under which the Park District will be operated. These detailed arrangements and specific actions shall constitute the Administrative Procedures governing the day-to-day operation of the Park District. They must, in every respect, be consistent with the policies formulated and adopted by the Board.

Administrative Procedures, when appropriate, will be documented and placed in the Park District Policies and Procedures Manual.

2.01 - Designation

This manual shall be known as "The Policy and Procedure Manual of the Carbondale Park District," and the same may be so cited and referred to for purposes of identification.

2.02 - Definitions

1. The District/Park District – Whenever in this document the words "District" or "Park District" are used, without qualifying language, such words shall apply to the Carbondale Park District.
2. Commissioners and Park Board – Whenever in this document or ordinance hereafter adopted, the words "Board of Commissioners, Board of Park Commissioners, Commissioners, Park Board or Board" shall appear without qualifying language, such words shall mean the "Commissioners of the Carbondale Park District."
3. Director – Whenever in this document the words "Director" or "Executive Director" are used, without qualifying language, such words shall apply to the Executive Director for the Carbondale Park District.

4. Secretary/Board Secretary/Board of Commissioners' Secretary – Whenever in this document the words "Secretary" or "Board Secretary" or "Board of Commissioners' Secretary" are used, without qualifying language, such words shall apply to the Board of Commissioners Secretary.

2.03 - Provisions for Changes in Policy

Any of the policies included in this manual may be changed or added to by a majority vote of the Board of Park Commissioners at any regular or specially called meeting of the Board.

2.04 - Legal Status of the Park Board

The State Constitution, statutes, court decisions on matters relating to public parks, park boards, and Park Districts constitute the foundation of the legal status of the Park District. Park boards are constitutional state agents created by the legislature for the purpose of effecting, within the respected Park Districts, the state laws pertaining to public parks and recreation activities. Park boards, like cities, counties, and other units of local government, have no inherent or original governing powers. Being subject to state control, park boards can neither add nor subtract from their responsibilities, powers, and limitations as defined by state law.

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Park Boards are not subject to the authority of any governing unit other than the State of Illinois, except in such special areas as the legislature may determine.

Park Boards are elected by the citizens of the local park district to represent and act for the state in performing the legal function of providing the district with the kind of park and recreation program and facilities required or permitted by state law.

Park Boards are corporate bodies and can act officially only on duly authorized and legally held meetings.

PROCEDURE FOR ASSISTING PROPOSED CANDIDATES FOR THE POSITION OF PARK COMMISSIONER

It shall be the responsibility of the Park District Secretary to assist proposed Park Board candidates. This assistance shall consist of, but not be limited to, meeting with candidates,

touring of parks and facilities, and providing copies of approved minutes from Park Board meetings for the past six months.

The Secretary shall inform candidates of the time commitment, and that there is no compensation or benefits for holding the position of Park Board Commissioner.

The Park District will provide candidates with books and pamphlets from Illinois Association of Park Districts on how to be a Board Member.

ORIENTATION OF NEW BOARD MEMBERS

The Board of Commissioners recognizes its responsibility in helping and assisting a newly elected or appointed Board Member to understand the operation of the District as well as the roles and responsibilities of members of the Board. The following methods shall be employed:

1. The new member shall be given selected material on the duties and responsibilities associated with Board membership.
2. The Secretary shall supply material pertinent to the first official meeting of the Board following election or appointment and shall explain its function and utilization.
3. The incoming member shall meet with the Director and members of their staff to discuss services they perform for the Board and the District.
4. As soon as practical after the new Board member assumes office, an orientation meeting with the Director will be held to acquaint the new member with details of District operation.
5. The Director will arrange for a tour of Parks and Facilities with the new Board member.
6. The Board may wish to bring in a consultant to help Commissioners understand their role as Commissioners for the Carbondale Park District.

2.05 - Election of Commissioners

The Secretary of the Board must put a "Notice of Election" in the local papers designating the number of vacancies on the Board and the term of office (there are times when an unexpired term may be up for election). This procedure is done 90 days prior to election. Those wishing to be placed on the ballot must receive petitions and other required forms from the Secretary. Qualified registered voters must sign the petitions. The number of names needed on the petitions to place an individual on the ballot is 2% of the total number of people voting at the previous election. When the statutory number of signatures has been gathered, they must be returned to the Secretary wherein a receipt will be given to the candidate. Besides the petitions, a Statement of Candidacy, a Loyalty Oath (optional), and a Statement of Economic Interest must be completed. The Statement of Economic Interest must be completed and sent by the Candidate to the County Clerk's office where a receipt will be received for same. The Statement of Candidacy and the receipt for the Statement of Economic Interest must be given to the Secretary of the Park District if the candidate wishes to be placed on the ballot. The candidate's name will be placed on the ballot in the order in which they return their petitions. If all petitions are returned at the same time, a lottery will be held. The County Board of Election performs all the necessary functions preceding the night of election. A sample ballot is sent to the Secretary to receive election returns. These returns are held until the Canvass of Election is held. The Canvass of Election must be held within seven days after the close of the election and a certified copy of the Canvass is sent to the County Clerk's office as well as to the State of Illinois. Confirm current state statute to ensure compliance.

2.06 - Oath of Office

After being duly elected or appointed as required by law, each Commissioner shall first qualify by taking and subscribing an oath to support the Constitutions of both the State of Illinois and the United States of America and faithfully discharge their duties as Commissioner; the oath shall be signed at the annual meeting of the Board or as soon after the election or appointment as the Board may direct and shall be filed with the Secretary of the Board.

2.07 - Election and Appointment of Officers

It shall be the duty of the Board of Park Commissioners to elect or appoint such officers as may be required by law. ~~They shall have the power to pass all necessary ordinances, rules and regulations for the proper management and conduct of said Board and corporation, and for carrying into effect the object for which said Park District is formed. Officers of the Board shall perform all duties attached to their office until the next annual meeting and until their successor shall be chosen. Nominations for President and Vice President may be made orally or by ballot according to the will of the Commissioners.~~ Election may be made either by ballot or roll call (see Exhibit A—Orientation of New Board Members).

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2.08 - President

The President shall be the executive officer of the Board. It shall be their duty to preside at all meetings when present. The President shall appoint such special committees or employees, as the Board of Commissioners may deem necessary to carry on the work of the Park District.

2.09 - Vice President

The Vice President shall be vested with the powers to perform the duties of the President in the absence of the President or in the event of ~~the President's refusal or inability to act. In~~ case both the President and Vice President are absent from a meeting at which a quorum of Commissioners may be present, the Secretary shall call the meeting to order and call for the selection of a president pro tem for the meeting.

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2.10 - Secretary

The Board shall designate the Secretary of the Board of Commissioners. Except in the case of disability or disqualification, the Secretary shall be appointed for a term of one year or the unexpired portion thereof or until a qualified successor is appointed by the Board of Commissioners. The Board of Commissioners at the annual meeting or whenever a vacancy in the office occurs shall make appointment of the Secretary.

It shall be the duty of the Secretary to record all the ordinances and other proceedings of the Board of Commissioners and submit them in writing for approval or corrections by the Board before entering them in the permanent record book of the District. The Secretary shall approve all ordinances and resolutions of the Board of Commissioners by certifying the same under the seal of the Park District, placing them in the permanent record book with a memorandum showing the date of the passage and the date of the posting or publication if such posting or publication is required by law.

It is the duty of the Secretary to file with the County Clerk a certified copy of the annual tax levy ordinance on or before the third Tuesday in December in each year, but not before at least 10 days have elapsed since the publication of the annual appropriation ordinance. The Secretary shall notify Commissioners and others whose presence may be required at meeting, by mail or in person, at least three (3) days before regular meetings and one (1) day before special meeting except as the Board of Commissioners or President may direct. The Secretary shall receive all bills, communications, petitions addressed to the Board or its Secretary and present them to the Board at the meeting of Commissioners next succeeding the receipt of these bills, communications, or petitions.

The Secretary shall be the custodian of all documents, papers and records belonging to the Park District, and of the seal of the Park District in accordance with the law. The Secretary shall keep the record books and certified copies of all ordinances and proceedings of the Board of Commissioners. These record books shall be open to the inspection of any adult resident of the Park District during regular office hours. The Secretary shall perform such duties as may be required by law relative to regular and special elections.

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2.11 - Treasurer

The Board of Park Commissioners shall designate the Treasurer of the Park District. ~~Except in case of vacancy in the office by reason of removal from the District or otherwise, the Treasurer shall be appointed.~~ The Treasurer shall be appointed by the Board of Commissioners at the annual meeting of the Board in the new fiscal year or when vacancy occurs.

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The Treasurer shall be responsible for verifying records of receipts and disbursements of the District in such form and manner as shall be prescribed by the Board. The Treasurer shall disburse only such monies as may be appropriated or ordered to be paid by the Board of Commissioners be it provided, however, that any bond or interest coupon issued by the said Carbondale Park District which is due and payable may be considered as duly authorized for payment by the Treasurer. The books of the Treasurer shall be so kept that they, at reasonable times show the true and exact state of affairs of the money in the custody of the Treasurer. ~~They~~ **The books shall show the appropriations made by the Board of Park Commissioners for the various purposes for which they were made,** and show the disbursements made from time to time from the appropriations ~~to whom said disbursements or payments were made, and the date and the number of the check issued to~~ cover said payments.

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Any interest on the funds of the Park District that may be paid by banks or depositories shall be the property of the Park District to be deposited by the Treasurer as part of the general fund. The Treasurer shall keep record of such interest and report receipt of same if and when such interest occurs and when it is paid.

The Treasurer shall make a report to the Commissioners in writing at regular meetings or whenever required by the Board of Commissioners showing in detail the receipts and disbursements by the Park District during the interval since the previous report. ~~The report shall be a balance sheet showing the financial affairs of the Park District. It should be filed with the Secretary. At the end of the fiscal year, the Treasurer shall make up a statement showing in detail all the receipts and expenditures during the preceding fiscal year, showing the totals of the expenditures for various purposes for which the appropriations were made, together with the various balances that may remain, and shall file such reports as may be required with the officers, county, and state that may be required by law.~~

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2.12 - Executive Director of the Carbondale Park District

The Executive Director of the Carbondale Park District is directly responsible to the Carbondale Park District Board of Commissioners. The primary function of the Director shall be to advise the Board on matters pertaining to all functions for which the District is responsible. ~~They~~ **The Executive Director** shall be the administrative head of all

departments of the Park District, in regard to recreation programming, personnel management, facility ~~maintenance and~~ development, land acquisition, and business management. ~~They~~ **The Executive Director** shall be the official medium of communication between the employees of the District and the Board of Commissioners. ~~They~~ **The Executive Director** shall have charge of the employment of such employees as are required to operate the Park District and its facilities, subject to the employment policies and salary schedules as established by the Board and embodied in the Personnel Policies of the Carbondale Park District. ~~The Executive Director shall administer a Succession Procedure when away from the District.~~

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2.13 - Attorney

The Attorney shall charge all legal matters of the prosecution and defense of all litigation as directed by the Board. ~~They~~ **The Attorney** shall draft all ordinances, resolutions, and other instruments required by the Board and shall give opinions on all questions referred to them by the Board or Director and shall attend all meetings required by the Board.

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2.14 - Vacancies of Board Members

Whenever any member of the Board of Commissioners shall die, resign, cease to be a legal voter in the Carbondale Park District, is convicted of any crime not befitting a Board Member, neglects to attend to the duties of their office, neglects to attend regular meetings of the Board for the length of time as the Board fixes by ordinance, or for any other reason specified by law, said office may be declared vacant by the Board and may be filled by appointment by a majority of the remaining members of the Board.

2.15 - Corporate Compensation of Officers and Employees

The officers (with the exception of the Commissioners serving in such offices) and all employees shall receive such compensation for their services, as the Board shall determine from time to time. ~~Commissioners cannot, shall not receive compensation.~~

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2.16 - Primary Functions of the Park Board

CHAPTER 2 –Board By-Laws**Page 16**

The Park Board's major function is to establish policy through majority vote at duly called and authorized Park Board meetings. Through the policy-making process, the Board determines fiscal procedures, personnel matters, operational procedures, charges, fees, land acquisition, and facility development. Specifically included in the above items are the following:

1. Provide for the levy of taxes pursuant to the authority granted by the state statute.
2. Employ ~~a~~ an Executive Director of the Carbondale Park District as its chief administrative officer to whom the Board places its reliance and authority for the judicious administration of the daily operation of the Park District.
3. Monitor the operation of the procedures of the Park District and make additions or alterations to said procedures at duly called and authorized Board meetings. The Board shall act decisively on issues brought before them in the best interests of the District as a whole and will make decisions involving the welfare of the community based on study and evidence rather than feelings, prejudices, personal opinions, or other similar subjective factors. Park Board members should accept the principle of Board unity, and the subordination of personal interests by accepting and supporting the majority decisions of the Board and identifying themselves with Board policies and actions.
4. Establish the operational philosophy of recreation programming of the Park District.
5. Set charges and fees.
6. Realize that land acquisition is of primary importance to the position of leisure, provision services, and the proposition that open space, which is judiciously placed, provides benefits for active and passive use.

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2.17 – Executive Director/Board Relationship

A workable Executive Director/Board relationship requires mutual trust which, should be based upon a high ethical and technical competency expected of the Director; In turn, the Board must consistently maintain its responsibilities of policy setting and allow the Director to administer the day-to-day affairs of the Park District while operating under the policies and guidelines established by the Board.

2.18 – Bonding

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All officers and employees may be required to be bonded in such penal sum and with such conditions and security as may be determined by the Board.

2.19 – Fiscal Year

The fiscal year of the Carbondale Park District shall begin on the January 1 and end on December 31.

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2.20- Open Meetings Act (5 ILCS1 20)

Meetings conducting Park District business will comply with all provisions in the Open Meetings Act (OMA). This includes, but is not limited to, Park Board, Citizens Advisory Committees, and any other subgroups if the purpose of the meeting is to discuss **Park District** business. Meetings include, but are not limited to, phone conferences, video conferences (i.e., Zoom), electronic mail, instant messaging, and texting when a majority of a quorum of the members are discussing District business. To avoid conflict with OMA, a minimum of five members are recommend for all advisory groups so that two members can still talk without creating a "meeting" subject to OMA. All regular, annual, special, and committee meetings shall be held in public.

2.21 – Annual Meeting

The annual meeting of the Board shall be held on the second Monday in May of each year at 5:30 p.m. The purpose of said meeting shall be to: (a) administer an oath of office to newly elected Commissioners, (b) elect President and Vice President of coming year, (c) make committee appointments and (d) appoint officers.

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2.22 – Regular Meetings²

Regular meetings of the Commissioners shall be held on the second ~~Monday and fifth Monday of every month~~, unless otherwise ordered by the Board of Commissioners at a previous meeting. A regular meeting may be adjourned or continued to a later date if it is not beyond the date of the next regular Board Meeting. The Board may consider any transactions at the adjourned meeting that it might have considered at the original meeting.

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Regular meeting agendas must be posted at the Park District's main office and at the location where the meeting will be held, at least 48 hours in advance of the meeting.

~~If the Park District has a website maintained by a full-time staff member of the district, it must post the agenda for all regular Park Board meetings. The agenda and board packet~~

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shall be posted 48 hours prior to the meeting and maintained on the website until the meeting is over.

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2.23 ~~Special Meetings~~

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Special Meetings of the Board of Park Commissioners shall be held and notices of meeting shall be given in accordance with state law. Public notice of any special, rescheduled, or reconvened meeting shall be given by posting a copy of the notice on the window beside the front office door of the District's Administration Building. Copies of said public notice shall be supplied to any local newspaper of general circulation or any local radio or television station that has filed an annual request for such notice. Public notice of the special meeting shall be given at least 48 hours before the special meeting, and the notice must include the agenda. Posting methods for special meeting shall be the same as for regular meeting. A special meeting may be adjourned or continued to a later date if it is not beyond the date of the next regular Board Meeting. The Board may consider any transactions at the adjourned meeting that it might have considered at the original meeting.

2.24 ~~Place of Meeting~~

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Meetings of the Carbondale Park District board of Commissioners shall be held at the Council Chambers located at Carbondale Civic Center, 200 South Illinois Avenue, Carbondale, Illinois. Meetings may be held in other locations throughout the Park District at the discretion of the Board. During times when in person meetings cannot take place, meetings will take place on Zoom or another video conferencing platform as allowed by the State of Illinois.

2.25 ~~Public Notice and Agendas~~

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At the beginning of each calendar year, the Park District will give public notice of the schedule of its regular meetings and must include the regular dates, times, and places of these meetings. Meeting changes require 48 hours notice, with notices provided to the news media upon request.

2.26 – Quorum

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A majority of the members of the Board of Commissioners shall constitute a quorum for said Board at any meeting thereof. Three members must be present to constitute a quorum of the Park District Board of Commissioners; therefore, three unanimous votes are required to pass or deny a motion.

2.27 - Order of Business

All meetings of the Carbondale Park District Board of Commissioners shall be as follows:

A. Roll Call

B. Approval of Agenda

C. General Announcements

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D. Citizen Comments and Questions

E. Consent Agenda (including Approval of Minutes, claims list, Newspaper article, Communications, and other routine items)

F. Director's Report

G. Superintendents' Reports

F. Unfinished Business

G. New Business

H. Citizen Advisory Committee Reports (previously just before Director's Report)

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Administration & Finance¶
Child Development¶
Golf¶
Grounds, Facilities, and Recreation¶

Administration & Finance

Child Development

Golf

Grounds, Facilities, and Recreation

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I. Communication

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J. Other Business

For Your Information

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Newspaper Articles

Items for Future Agenda

K. Board Comments

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L. Executive Session*

M. Adjournment

* Indicates an executive session is not a normal occurrence but is scheduled for land acquisition, pending litigation and personnel matters.

2.28 - Rules of Order

The business deliberations of the Board of Commissioners shall be conducted in accordance with the current usage of Robert's Rules of Order, except as may otherwise be provided by the Board.

2.29 - Board Packet³

In order for the Park District to function properly, the Board of Park Commissioners must be kept abreast of happenings within the Park District.

~~The Board is kept informed on a day-to-day basis and as the need arises. Formal action is taken at the Board Meeting held once a month (second Monday of the month).~~

~~In addition, Reports by the Executive Director and Superintendents at Board meetings shall include informing the Board of all pending matters, including anticipated grant opportunities and submissions, as well as monthly financial reports, and the financial conditions of the District are also presented. Staff makes recommendations with the final decision being made by the Board of Park Commissioners. The Board is the governing body of the Park District. The community and staff rely on the Board's decisions to operate at its peak.~~

In addition to regular meetings, Board packets are prepared and delivered for Committee-of-the-Whole meetings, continued meetings, and special meetings.

Board packets, which are prepared by Administrative Office personnel, take precedence over all other duties. All material must be given to the Director by staff and Board Members two/three days prior to packet delivery. Any material received after the deadline will be completed at the discretion of the Director. The Administrative Assistant delivers the Board Packets in a timely manner, no later than the Wednesday preceding the meeting. Park District email can also be used to distribute information.

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The Board is kept informed on a day-to-day basis and as the need arises. Formal action is taken at the Board Meeting held once a month (second Monday of the month).

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2.30 - Manner of Voting

The “ayes” and “nays” shall be taken upon passage of all ordinances and upon all propositions to create any liability or for the expenditure or appropriation of money and in all cases at the request of any Commissioner and shall be entered upon the journal of the proceedings. The act of any Commissioners present and voting at a meeting at which a quorum is present shall be the act of the Board. A majority is three votes.

The corporate authority of the Board of Park Commissioners acts by way of a motion, to adopt a resolution, ~~or ordinance, or other formal action. Motions are an informal method of the Board action made orally or in writing and noted in the minutes.~~ Resolutions and ordinances are submitted in writing. An ordinance usually enacts permanent regulations of a general character and imports a command or prohibition to all inhabitants of or to certain classes in the District. Resolutions are actions which are temporary only or which grant a special privilege or express the opinion of the Board. ~~All ordinances, resolutions, and other matters that the Commission might move to act upon must be included in the agenda in order to be acted upon. (5 ILCS 120/2.01(a)).~~

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2.31 - Official Minutes

All action taken by the Board of Commissioners shall be done in open meetings and recorded by the Secretary. All minutes will be considered unofficial until adopted by the Board at a subsequent meeting. The official minutes of meetings of the Carbondale Park District shall be kept in a Minute Book and ~~posted on the website within 10 days of approval. They are~~ open for public inspection by appointment. These minutes cannot leave the Administration Building of the Carbondale Park District.

Commented [JA4]: 2.31 Official Minutes. State law requires the minutes to be posted within 10 days of approval. Insert that time.

In keeping with the Open Meetings Act, a recording shall be taken of all closed meetings and kept under separate cover.

2.32 - Appointment of Committees

The Board of Park Commissioners shall appoint committees as may be necessary for carrying on the work of the Park District and these appointments shall serve to the next Annual

Meeting, except in case of disability, disqualifications, or departure of residents from the Park District.

2.33 - Participation in Professional Conferences and Seminars

The Board of Park Commissioners recognizes the benefits derived to the District by attendance of Commissioners and staff at professional society meetings, conferences, and seminars that are frequently offered in various professional fields.

It is, therefore, the Board of Park Commissioners' desire to sponsor, at District expense, reasonable attendance of Commissioners and staff at national, state, and local conferences based on budgeted amounts.

An annual budgeted amount will be set aside for attendance by both full-time employees and the Board of Park Commissioners. The Director will report to the Board of Park Commissioners and recommend authorization for attendance by employees based upon the budgeted amounts.

2.34 - Volunteer Policy

In the interest of programs and cost efficiencies, and with the desire to effectively utilize the volunteer talent available within the community, the District agrees to recruit, train, and manage volunteer support for all District programs and non-hazardous work.

Rewards and recognition for volunteers will be at the discretion of the Director. Volunteers will be recognized in an appropriate manner.

CHAPTER 3 – Contracts, Finances and Disbursements

3.01 - Designation of Depositories

It shall be the duty of the Board of Commissioners to designate the bank or banks or other depositories in which the funds or monies received by the Treasurer or the District by virtue of their office may be deposited and said Commissioners shall observe the precautions prescribed by law in designated such bank or banks.

3.02 - Insurance

It shall be the duty of the Board of Park Commissioners to ~~take-out~~ review insurance policy proposals and confirm purchases as may deem be necessary and sufficient for protection of the Park District or properties thereof.

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3.03 - Bidding Procedures

All contracts for supplies, materials, or labor involving an expenditure in excess of \$20,000 shall be let to the lowest responsible bidder after due advertisement, excepting contracts which by their nature are not adopted to award by competitive bidding, such as contracts for the services of individuals, possessing a high degree of professional skill, or the ability or fitness of the individual plays an important part in exempting further such contracts as are excepted from the requirement of competitive bidding by the Illinois Park District Code.

3.04 - Procurement Spending Authorization⁴

The expenditure of funds of the Carbondale Park District is authorized at regular or special meetings by majority vote of the Board of Park Commissioners. ~~The infrequency of meetings requires special authority to providing the expenditure of funds in the best interest of the Park District. It is deemed appropriate that the President and Director of the Carbondale Park District be given certain discretionary powers to a limit of \$10,000 for the Director and \$20,000 jointly to expend funds and create a liability on behalf of the Carbondale Park District. Park District department heads may authorize spending for budgeted items up to \$1,000. The authority hereinafter is granted for the purpose of taking care of emergency problems and to permit the administrative staff to incur obligations on behalf of the District that must be incurred in the ordinary course of carrying on the business of the District. The Board of Commissioners must be notified at the next scheduled meeting.~~

Commented [JA5]: 3.04 Shouldn't this authority remain?
~~It is deemed appropriate that the President and Director of the Carbondale Park District be given certain discretionary powers to a limit of \$10,000 for the Director and \$20,000 jointly to expend funds and create a liability on behalf of the Carbondale Park District. Park District department heads may authorize spending for budgeted items up to \$1,000. F~~

3.05 - Contracts

The Board of Commissioners shall approve all contracts exceeding the sum of \$20,000 for work materials, supplies, or public improvements of any kind. One copy of all contracts shall

be kept by the Secretary in their office, and the other shall be given to the contractor. All such contracts so executed shall be in the name of the Park District and shall be signed on behalf of the Park District by the President, attested by the Secretary and the Corporate Seal shall be affixed thereto. No member of the Board of Commissioners shall be directly or Indirectly in any way ~~peculiarly~~ interested in any contract or work of any kind where connected with the Carbondale Park District.

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The Park District shall award and enter into contractual arrangements with vendors primarily for completion of construction projects. Procurement of goods and services for non-construction projects may require contracts if it is determined to be in the best interest of the District.

Contract provisions shall include:

A list of contract documents

A description of the project

Contract amount

~~A clause permitting the District to take action in the event of contract violations.~~

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Said contract shall be dated and signed by the President of the Board of Commissioners and an officer of the contracting organization and attested to by the Secretaries of each organization.

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3.06 - Bid Bonds

The District may require as a bid surety, a certified check or bid bond, equal to at a minimum 5% of the contract as a proposal guarantee in conformity with Illinois State Statute. Such requirement shall be made on construction projects and other bidding procedures where it is determined to be in the best interest of the District.

3.07 - Performance and Labor Payment Bonds

The successful contractor shall furnish a Performance Bond in an amount equal to 100% of the contract awarded and payment of all obligations hereunder. Bond form shall be AIA-311 or equivalent acceptable to the Park District. Failure to supply required bonds within ten days after the bid acceptance or within such extended period as the Park District ~~in writing, may~~

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~~grant, shall constitute a default. The Park District may award the contract to the next responsible bidder or elect to re-advertise for bids. A defaulting bidder may be deemed liable for the difference between the bid originally accepted and that amount for which an award is subsequently executed.~~

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3.08 - Record Retention Guidelines³

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RECORD SERIES

AUDIT REPORTS

Annual Reports
Monthly Reports of Receipts and Disbursements

Retain seven years and destroy
Retain one year and destroy

BONDS

Official Bonds
Paid and Cancelled Park Bonds and Coupons
Bonds on Bids

Retain two years after term of office and destroy
Retain two years after cancellation and destroy
Retain ten years after acceptance or rejection and destroy

CONTRACTS, BIDS, SPECIFICATIONS AND PROPOSALS

Completed Contracts
Leases and Agreements
Miscellaneous Bids, Specifications and Proposals (Unsuccessful & Successful)

Retain ten years and destroy, ~~if audited~~
Retain two years after expiration and destroy
Retain ten years after acceptance or rejection and destroy

CONSTRUCTION

Applications for Permits
Drawings and Prints
Cash Receipts
Cancelled Checks, Bank Statements, and Deposit Slips
Cash Receipts and Disbursements
Check Stubs and Copies
Paid Bills and Invoices
Purchase Orders
Secretaries Report of Park Finances
Time Sheets and Cards

Retain five years and destroy
Retain permanently
Retain two years and destroy, ~~if audited~~
Retain seven years and destroy, ~~if audited~~
Retain one year and destroy, ~~if audited~~
Retain two years and destroy, ~~if audited~~
Retain seven years and destroy, ~~if audited~~
Retain two years and destroy, ~~if audited~~
Retain two years and destroy, ~~if audited~~
Retain two years and destroy, ~~if audited~~
Retain two years and destroy, ~~if audited~~

RECORD SERIES

Annual Budget and Appropriation Records
 Check Register
 Investment Records

LEDGERS

Cash Receipts and Disbursement
 Payroll Ledger Sheets
 Payroll Records
 Budget Report Ledger

TAX RECORDS

Newspaper publications and Certificates
 Tax Levies
 W-2 Withholding Tax Records
 Employees Federal Tax Return
 Reconciliation of Tax Withheld (W-3)
 Federal Tax Deposit Receipt
 Monthly State Income Tax Payment Form
 Employees Withholding Exemption Certificate
 State's Quarterly Report of Wages Paid

ELECTION RECORDS

Application for Ballots
 Affidavit of Voter
 Affidavit and Application for Ballot Absent Voter
 Affidavit of Challenged Voter
 Canvass Books
 Clerks Receipt to Judges of Election
 Clerks Record of Ballots
 Election Credentials
 Election Expense Bills
 List of Absentee Voters
 Notice of Election in Newspapers
 Oaths of Judges of Election
 Receipt for Statement of Economic Interest

RECORD RETENTION

Retain seven years and destroy, if audited
 Retain one year and destroy, if audited
 Retain seven years and destroy, if audited

Retain seven years and destroy, if audited
 Retain seven years and destroy, if audited
 Retain seven years and destroy, if audited
 Retain seven years and destroy, if audited

Retain one year and destroy
 Retain permanently
 Retain seven years and destroy, if audited
 Retain seven years and destroy, if audited
 Retain seven years and destroy, if audited
 Retain seven years and destroy, if audited
 Retain seven years and destroy, if audited
 Retain seven years and destroy, if audited

Retain one year and destroy, unless contested
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 Retain along with Statement of Economic Interest
 and dispose of at the same time

CHAPTER 6 – Personnel Policy

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6.01 – Statement of Purpose, Philosophy and Contract Disclaimer

This manual has been established to clearly set forth current personnel policy and bring a higher degree of understanding, cooperation, efficiency, and effectiveness among all Carbondale Park District personnel. It should be noted that these are established as basic parameters from which personnel are expected to function. However, circumstances out of the ordinary may arise and give cause for discretionary judgment and action on the part of the Director and/or Board of Commissioners.

Carbondale Park District reserves the right to terminate any employee at any time and for any reason.

THE CARBONDALE PARK DISTRICT AND ITS EMPLOYEES AGREE THAT THE EMPLOYMENT RELATIONSHIP IS "AT WILL." AS SUCH, EITHER PARTY MAY TERMINATE THE EMPLOYMENT RELATIONSHIP AT ANY TIME, WITHOUT PRIOR NOTICE AND FOR ANY REASON.

NOTHING IN THESE POLICIES IS INTENDED TO CREATE A CONTRACT OR OBLIGATION OF ANY SORT ON THE PART OF THE CARBONDALE PARK DISTRICT OR ANY OF ITS EMPLOYEES, OFFICERS, BOARD OF COMMISSIONERS OR AGENTS.

The policies and procedures described in this manual may be amended, revoked or suspended at any time at the discretion of the Carbondale Park District Board of Commissioners.

6.02 – Employment Policies

Salaried Employee - Salary personnel include those individuals who are paid on a bi-weekly basis and are expected to work an uncertain number of hours sufficient to complete their job tasks. These positions are exempt from payment of over-time wages but may accumulate compensatory time off which must be used within the same pay period it was accrued in. The Director shall approve all compensatory leave.

District functions. As such, in keeping with best practices of inclusion in particular, key stakeholders must always be offered a role in the superintendent interview process. This includes open forums for community members, park district committee members, and at a minimum, an interview time for the Board of Commissioner President or designee.

The Board and Executive Director may direct a search be extended in order to achieve a robust and diverse applicant pool.

The Director will provide updates on searches in the monthly Board report.

Job applicants must complete a Carbondale Park District Employment Application. The selection process may include interviews by the supervisor of the department in which the prospective employee will be working. The individual responsible for recruiting may elect to will conduct reference checks, pre-approved skill tests, or other similar procedures designed to aid in the selection of qualified employees. All selection criteria shall be based upon job-related factors, and selection decisions shall be made in a nondiscriminatory manner.

All new employees are subject to the following standards of employment:

They must be legal resident of the United States as evidenced by submitting appropriate identity and employment authorization documents.

They must be physically and mentally fit to perform assigned job duties. Prospective employees may be required, as a condition of employment, to to undergo a physical examination by a licensed physician with the exam cost paid by the District.

They must possess a valid driver's license appropriate for any vehicle that may be operated in the course of performing job duties.

Other, specific, standards may be imposed based on the position being filled. These standards shall be pre-approved by the Board of Commissioners and may include appropriate and pre-approved by Board of Commissioners, testing for required job skills, police background checks or other standards relevant to the job being filled.

The communication of the job offer is done by the Director, or designee, through written or verbal communication. A job offer and pre-requisites ~~pre-requisitions~~ should specify start date, starting pay (in hourly, weekly, or monthly terms), and position.

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DEFINITION OF SEXUAL HARASSMENT

According to the Illinois Human Rights Act, sexual harassment is defined as:

Any unwelcome sexual advances or requests for sexual favors or any conduct of a sexual nature when:

Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment.

Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual, or

Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

The courts have determined that sexual harassment is a form of discrimination under Title VII of the U.S. Civil Rights Act of 1964, as amended in 1991.

Once such example is a case where a qualified individual is denied employment opportunities and benefits that are, instead, awarded to an individual who submits (voluntarily or under coercion) to sexual advances or sexual favors. Another example is where an individual must submit to unwelcome sexual conduct in order to receive an employment opportunity.

Other conduct commonly considered to be sexual harassment includes:

Verbal – Sexual innuendoes, suggestive comments, insults, humor and jokes about sex, anatomy – or gender-specific traits, sexual propositions, threats, repeated requests for dates, or statements about other employees, even outside of their presence, of a sexual nature.

Non-Verbal – Suggestive or insulting sounds (whistling), leering, obscene gestures, sexually suggestive bodily gestures, "catcalls," "smacking," or "kissing" noises.

Visual – Posters, signs, pin-ups, or slogans of a sexual nature.

Physical – Touching, unwelcome hugging or kissing, pinching, brushing the body, coerced sexual intercourse, or actual assault.

COMPLAINTS

Specifically, a supervisor must address an observed incident of sexual harassment or a complaint, with seriousness, take prompt action to investigate it, report it and end it,

the complaint and advise the complainant and the alleged harasser of the results of the investigation.

Resolution Outside Department – It is hoped that most sexual harassment complaints and incidents can be resolved within the agency. However, an employee has the right to contact the Illinois Department of Human Rights (IDHR) or the Equal Employment Opportunity Commission (EEOC) about filing a formal complaint. An IDHR complaint must be filed within 180 days of the alleged incident(s) unless it is a continuing offense, **or as otherwise provided by law.** *A complaint with the EEOC must be filed within 300 days????*

An employee who is suddenly transferred to a lower-paying job or passed over for promotion, after filing a complaint with the IDHR or the EEOC, may file a retaliation charge, also due within 180 days (IDHR) or 300 days (EEOC) of the alleged retaliation.

OPEN DOOR POLICY

The Carbondale Park District encourages employees' ideas or suggestions and tries to resolve any employee complaints or problems in order to promote a cooperative working environment. If an employee has a question, suggestion, idea for work, or problem, the employee is encouraged to speak with their supervisor.

An employee may request to speak with the Director in situations that involve the direct supervisor, or in the absence of the supervisor.

Any employee who is of the opinion that the benefits, policies, practices, or procedures as set forth in this manual have been improperly or inequitably applied, or who has other complaints against the employer may seek the following:

The employee shall verbally present and discuss the problem with the Department Superintendent/Manager. In the case of a complaint from a Superintendent or Manager it shall be discussed with the Director.

If the action taken by the Superintendent/Manager does not satisfy the employee, the employee may submit a written appeal to the Superintendent/Manager, who will transmit the appeal to the Director for review and advice. In the case of a written appeal coming

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Has this section be checked for compliance with EEOC?
Are the number of days to filing with EEOC correct?

6.03 – Compensation Policies

PERFORMANCE REVIEWS

The Carbondale Park District has developed a policy in which an evaluation of each full-time employee will be conducted not less than once each year. The evaluation of the Director shall be conducted by the Board of Commissioners.

The evaluation of all other employees shall be conducted by the Director or their designee. Evaluations will become part of the employee's personnel records.

WAGE AND SALARY

The District has adopted a salary and salary range for each position. All salary ranges will be reviewed and adjusted periodically by the Director and Board.

OVERTIME PAY

Overtime pay will be paid to all eligible non-exempt employees who have over forty working hours in a pay week. The rate at which over time will be paid is one and one-half times the employee's regular rate of pay.

Employees who are entitled to paid holidays, and are scheduled to work a paid holiday, will receive eight hours of holiday pay in addition to payment for their hours worked at the regular rate. Holidays, vacation and sick leave will not be counted in the calculations toward over-time hours.

TIMESHEETS and TIMECARDS

Timesheets and Timecards must be filled out and signed by the appropriate department head. All Payroll Information is due on alternating Fridays by 10:00 a.m.

6.04 Attendance Policies

RECORDS OF SICK DAYS, VACATION DAYS AND PERSONAL DAYS

Forms are to be filled out by the employee when they are ill, or when staff requests vacation or personal days. All vacation and sick time forms must be initialed by the Department Head

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LEAVE WITHOUT PAY

The Director may grant any full-time employee leave without pay not to exceed one month when it is in the interest of the District to do so. Any leave without pay exceeding a period of thirty days may be granted by the Board of Commissioners and under such terms as they may adopt as conditions precedent thereto. Approved leave without pay shall not constitute a break in employment service.

INJURY LEAVE

If an employee is injured in the performance of their assigned duties, they must report such injury immediately to the supervisor. The district will not be liable for payment of expenses due to injury if the employee does not go to the licensed physician. However, in the case of an emergency, the employee may go to the nearest hospital emergency room and notify their supervisor, or the Director of the action taken.

The Immediate supervisor will immediately notify the Park District office and give all particulars regarding the incident, such as but not limited to:

Time and place of accident

Exact cause and circumstances of injury

Witnesses

Nature and location of injury

Name and address of attending physician

The District office will prepare the appropriate forms and report to the carrier of the Park District Worker's Compensation coverage.

If the physician finds it impossible for the injured person to resume their normal duties after the first thirty days and it is determined by the physician that it will be a period of some length before normal duties can be resumed by the injured, the Park District may ask the injured to apply for disability benefits with the Illinois Municipal Retirement Fund, which, if granted will pay a portion of the normal salary for the duration of the incapacitating injury. When the approved physician determines that the employee is able to return to normal duty, the employee shall so notify the District in writing whereupon the employee will resume their normal rate of pay.

Necessary time off for an employee injured in the performance of assigned duties will not be charged against their "sick leave."

- E. All vacation must be taken in increments of not less than four (4) hours and at such time as approved by the Director or designee.
- F. Employees separating from the District shall be paid for all vacation time due and not taken.

BEREAVEMENT LEAVE

All full-time employees are entitled to not more than three consecutive days leave with pay to attend the funeral of a spouse, child, parent, brother, sister, grandparent or grandchild and in-laws. Additional Funeral Leave may be granted, on a case-by-case basis, by application to the Director.

All part time employees are entitled to leave without pay to attend the funeral of a spouse, child parent, brother, sister, grandparent or grandchild and in-laws.

HOLIDAYS

It is the policy of the Carbondale Park District that all full-time employees enjoy the same number of holidays with full pay each year.

The holidays to be observed by the District are as follows:

- New Year's Day
- Martin Luther King Jr. Birthday
- President's Day
- Good Friday
- Memorial Day
- Independence Day
- Labor Day
- Veteran's Day
- Thanksgiving Day and the following Friday
- Christmas Eve
- Christmas Day

For the purpose of the rules and regulations set out herein, holidays will be observed on the day designated by the State of Illinois. If a District holiday falls on a Saturday or Sunday, the nearest working day will be observed as the holiday. In all other cases, district holidays shall fall on such days as may be designated by the district.

Leave without pay (not to exceed thirty days unless otherwise approved by the Board).
In the event the employee shall not designate the order in which the leaves aforesaid shall be taken, then the same shall be taken in the order listed.

REASONABLE ACCOMMODATION

It is the policy of the Carbondale Park District to comply with the requirements of applicable laws requiring it to provide "reasonable accommodation" to qualified individuals with disabilities who can otherwise perform the involved jobs essential functions.

PARK DISTRICT VEHICLES – ASSIGNMENT AND USE

Park District vehicles will be assigned for staff and commissioners to use on official Park District business and may be assigned for such other uses as approved by the Board of Park Commissioners and the Director.

Commissioners and staff operating Park District or personal vehicles on District business will:

Provide the Administrative Office with a copy of their valid driver's license.

Report all accidents to the Administrative Office within 24 hours.

Be held personally responsible for tickets, citations, etc.

Always wear vehicle seat belts as required by law and require all passengers to do the same;
follow all other rules of the road.

TRAVEL

Any employee traveling in the interest of the District must first receive authorization from the Director in order for such travel and associated expenses to be eligible for reimbursement.

- a. Travel funds may be advanced for an approved trip upon request.
- b. All travel expenses shall be recorded on a travel expense form available at the District's Main Office. The travel expense form together with receipts and remaining funds from any travel funds advanced shall be submitted to the Director upon completion of the trip for review, approval and reimbursement, when appropriate.

Requests for reimbursement must be made to the Director prior to enrollment. Reimbursement will be approved upon presentation by the employee of evidence of a passing grade in the class and a receipt for payment of the expenses being reimbursed.

The Board of Commissioners will arrange, at a minimum annual, Diversity, Equity, and Inclusion (DEI) related training, separate from the annual retreat, for all staff and board members.

EMPLOYEE PARTICIPATION IN PARK DISTRICT PROGRAMS AND FACILITIES²²

Fees otherwise payable by a Park District employee (an employee in good standing who has been employed for not less than thirty consecutive days), or a currently serving Park District Commissioner, for the use of Park District facilities and for participation in Park District programs are waived if such participation does not entail an additional cost to the Park District.

The waiver of fees provided for in this policy statement shall apply to a dependent relative of a full-time employee (such employee's spouse and the relatives of either of them, providing such relatives are under 21 years of age, are members of the employee's household and may be claimed as a dependent on the federal income tax return of the employee); excepting, however, only one-half of the resident fee shall be waived for participation in Park District programs by the dependent relative.

Notwithstanding anything otherwise contained herein, no fees shall be waived for childcare programs, private lessons, the additional cost of materials, equipment or staffing required for any use or participation. Furthermore, no fees shall be waived if the requested use of participation could conflict with the use of participation by the public.

It is intended that the fee waivers hereby established be gratuitous and without consideration and not be deemed employment compensation of any kind whatsoever. It is therefore provided that any waiver of fees shall be terminable at the will of the Board of Commissioners. Furthermore, any waiver of fees may be temporarily suspended (but not permanently terminated) by the Director or by any Superintendent.

~~There is a concern that there are tax implications, I believe that because this is a condition of employment there is no tax applied.~~

This Policy Statement may be amended or may be terminated by the Board of Commissioners.

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Commented [JA30]: 6.05 Personnel Policy – Employee Participation in Park District Programs & Facilities; Note: The IRS provides for waivers (not reported as income) in cases where such waivers are "no-additional cost benefits". If the Park District incurs a cost for a service/program that the public is charged for, then a waiver must be considered income. It might be good to include language to this effect in this section – IRS "Fringe Benefit Guide" <https://www.irs.gov/pub/irs-pdf/p5137.pdf>

- Visible tattoos, piercings and similar body art shall be appropriate for public display. If the body art is potentially offensive to others or presents a safety issue to the employee or others, a supervisor may request that the offending body art be covered.
- No alcohol, tobacco or firearms logos, or other deemed inappropriate logos, derogatory, explicit, or inappropriate print will be allowed.

6.07 – Safety

It is the intention of the Board of the Carbondale Park District to develop, implement, and administer a comprehensive loss prevention program. The District maintains that the public and its employees are their most important assets. Therefore, public and employee safety is our greatest responsibility. In all of our assignments, the health and safety of all should be the utmost consideration. Department heads and supervisory personnel at all levels of the District workforce are directed to make safety a matter of continuing concern, equal in importance with all other operational considerations. This program is established to emphasize that effective loss prevention is an integral part of management procedures designed to fully utilize the District's capital and personnel.

Within the operational activities of any endeavor, there may be exposure to personal injury or property damage that may be unintentionally hidden. Reviews of operations could include consideration of problems and/or errors which could occur as it relates to the environment, equipment, job procedures, and personnel. Accidents are unplanned events. Proper planning can control accidents. Most accidents are preventable. Loss prevention is to initiate such preplanning as is necessary to minimize unsafe acts, contain environmental hazards and control unsafe conditions.

Continual emphasis on loss prevention techniques, the refinement of work procedures, and safe working conditions has been shown to significantly reduce injuries, property damage, and work interruption.

Every employee is charged with the responsibility of supporting and cooperating with the loss prevention program outlined in the safety manual. All employees are expected, as a condition of employment, to adopt the concept that the safe way to perform a task is the most efficient and the only acceptable way to perform it. Safety adherence and performance

PARTICIPATION OF PERSONS WITH A COMMUNICABLE DISEASE IN PARK DISTRICT PROGRAMS

Decisions regarding participation shall be considered on a case-by-case basis and be individualized to the person and setting as would be done with any participant with a special health problem.

These decisions are best made using a review team approach which may include the affected person or in the case of a child, his/her parent or legal guardian, the person's physician, public health personnel, appropriate district personnel, and a physician appointed by the district.

In each case, the risks and benefits to both the participant and others in the setting shall be weighed. Factors to be considered may include the type of communicable disease and probably duration of carriage, the participant's behavior, neurological development, the physical condition of the participant and the type of interaction he/she will have with others in the setting, and control of body functions.

The Director can restrict or temporarily exclude the infected person from participation after consultation with the review team, if he/she is a hemophiliac, has open or weeping lesions which cannot be covered, has a rash that cannot be covered, or is incapable of controlling body functions.

Infected persons exhibiting lack of bowel or bladder control, whose behavior includes biting, scratching, or spitting, or conditions such as diarrhea or vomiting exist shall also be subject to restriction or exclusion from programs.

If the review team determines that no change is warranted in the person's participation, he/she may continue in that program. The review team may determine that the person's condition and behavior be monitored. The review team may re-evaluate the person's participation at any time.

If the review team determines that ~~I-poses a person poses poses~~ a significant risk of communicating a communicable disease, **he/she** will be removed from the program and return of program fees dealt with in compliance with the district's refund policy.

CONFIDENTIALITY

An infected person's (employee or participant) right to privacy shall be respected including the maintenance of confidential records.

The identity of an infected person shall not be revealed by any district employee or official to anyone except as authorized in writing by the Director.

the District, considering the probabilities that the disease will be transmitted and will cause varying degrees of harm.

3. An employee who poses a significant risk of communication of the disease to others will not be considered otherwise qualified to continue in their position if reasonable accommodation will not eliminate that risk.
4. During routine monitoring of the workplace, should any employee be observed not following precautionary guidelines, the District shall note such incidents. To the extent monitoring reveals a failure to follow recommended precautions, further education of the employee involved shall be provided, and if such non-compliance is of a nature that poses a threat to the health or safety of other employees or the public, disciplinary action shall be taken.

Prospective Employees

1. Job applicants may not be asked nor required to respond to the question of whether they are infected with a communicable disease.
2. The District uniformly asks whether an applicant has any condition, which would interfere with his ability to perform the particular job for which he/she is applying. If such inquiry discloses a communicable disease infection the following provisions shall apply:
3. The probabilities that the disease will be transmitted and will cause varying degrees of harm will be considered.
4. An employee who poses a significant risk of communication of the disease to others will not be considered otherwise qualified to continue in their position if reasonable accommodation will not eliminate that risk.
5. During routine monitoring of the workplace, should any employee be observed not following precautionary guidelines, the District shall note such incidents. To the extent monitoring reveals a failure to follow recommended precautions, further education of the employee involved shall be provided, and if such non-compliance is of a nature that poses a threat to the health or safety of other employees or the public, disciplinary action shall be taken.

Compliant with State statute?

SUGGESTED POLICY QUESTIONS FOR LATER BOARD CONSIDERATION*
(after adopting this iteration):

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C- Lessons conducted on District property

¹ Chapter 1 – Mission Statement etc. Deleted existing mission and goals, inserted new mission, vision and goals from the 2021 Strategic Plan.

² 2.22 – Regular Meetings. Suggested change: remove 5th Monday. Remove sentence regarding part-time website condition.

³ 2.29 – Board Packet paragraph 2- The Board is kept informed on a day-to-day basis and as the need arises. Formal action is taken at the Board Meeting held once a month (second Monday of the month). Not sure why this is lined out.

⁴ 3.04 Shouldn't this authority remain?

~~It is deemed appropriate that the President and Director of the Carbondale Park District be given certain discretionary powers to a limit of \$10,000 for the Director and \$20,000 jointly to expend funds and create a liability on behalf of the Carbondale Park District. Park District department heads may authorize spending for budgeted items up to \$1,000.~~

⁵ 3.08 Record Retention Guidelines. Has this been checked against current law?

⁶ 3.09 Handling of Petitions. As written, a single individual may require their concern to be added to the agenda. Should a petitioner be required to collect several signatures to demonstrate that the concern is shared by several members of the community? If so, how many signatures? Also, does this clause include out-District individuals and signers of a petition?

⁷ 3.10 Removal of non-elected officers or employees. What was the purpose of this clause when it was written?

⁸ 3.13 Petty Cash – Confirm deletion?

⁹ 4.14 Naming Unnamed Sites and Unnamed Facilities - The suggested form of this section may be a bit unclear, since there are two methods of proposing a name. Editing suggestions?

¹⁰ 4.03 Citizen Advisory Committees Membership – Two edits:

- a. Addition of requirement to be listed on website.
- b. Are Board reps Ex officio or voting?

¹¹ 4.03
Advisory Committees Duties & Responsibilities – Suggested addition: and to advise the Executive Director and the Board of Commissioners as to suggested fees, policy changes, and long-range plans affecting the golf course.

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22.6.05 Personnel Policy – Employee Participation in Park District Programs & Facilities: Note: The IRS provides for waivers (not reported as income) in cases where such waivers are “no-additional cost benefits”. If the Park District incurs a cost for a service/program that the public is charged for, then a waiver must be considered income. It might be good to include language to this effect in this section – IRS “Fringe Benefit Guide” <https://www.irs.gov/pub/irs-pdf/p5137.pdf>.

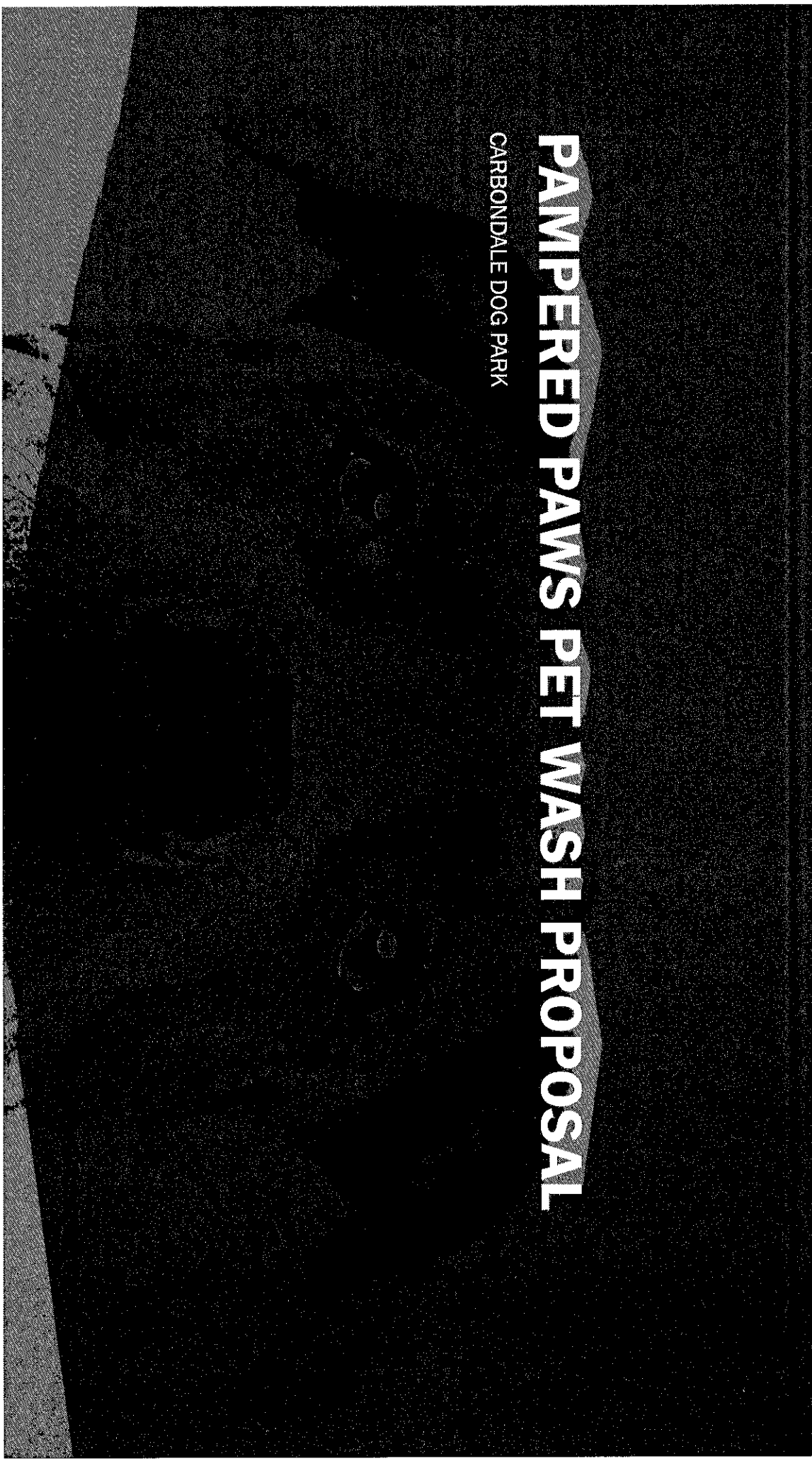
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PAMPERED PAWS PET WASH PROPOSAL

CARBONDALE DOG PARK

HISTORY

We are a family owned, local small business that started in 2017. We currently have six pet washes in Southern Illinois and are looking to expand the convenience of bath-time to all pet parents. Part of our mission is to give back to our local humane shelters by giving tokens to be used during the adoption transition process.

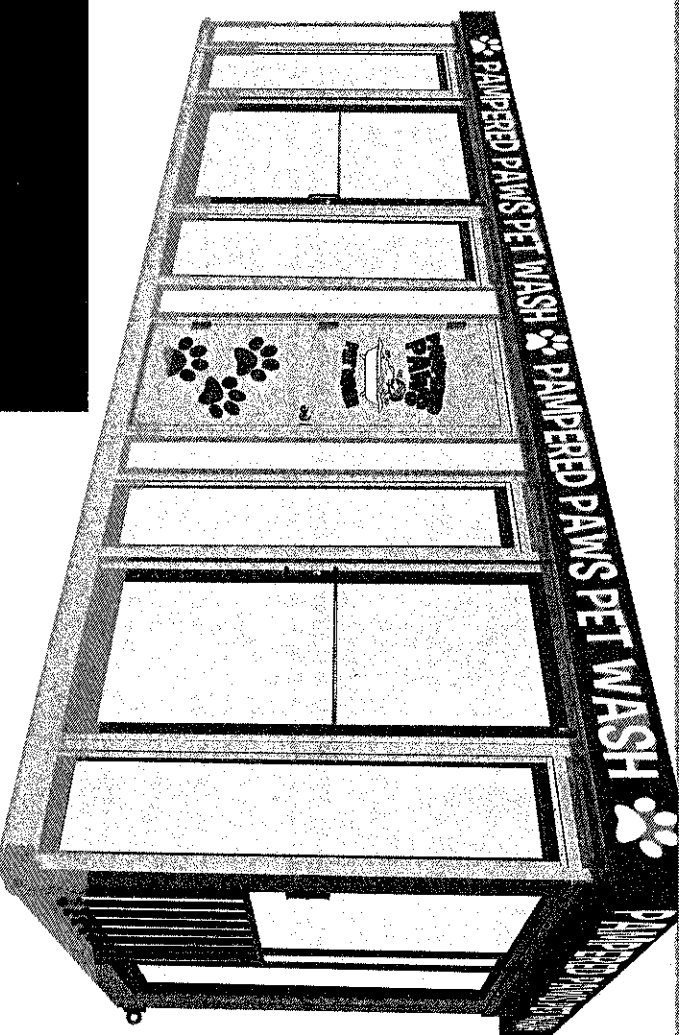
We have been animal lovers for years, introducing our daughter to this way of life at a young age. The passion for animals was so instilled in her that she is currently studying to be a Veterinarian at the University of Illinois College of Veterinary Medicine! We credit her for this business venture, as it was she that had seen a similar wash and insisted that her dad look into it ... and here we are!

Pampered Paws Pet Wash is excited to make this convenient service available to all pet lovers like us.

2-Bay Pet Wash

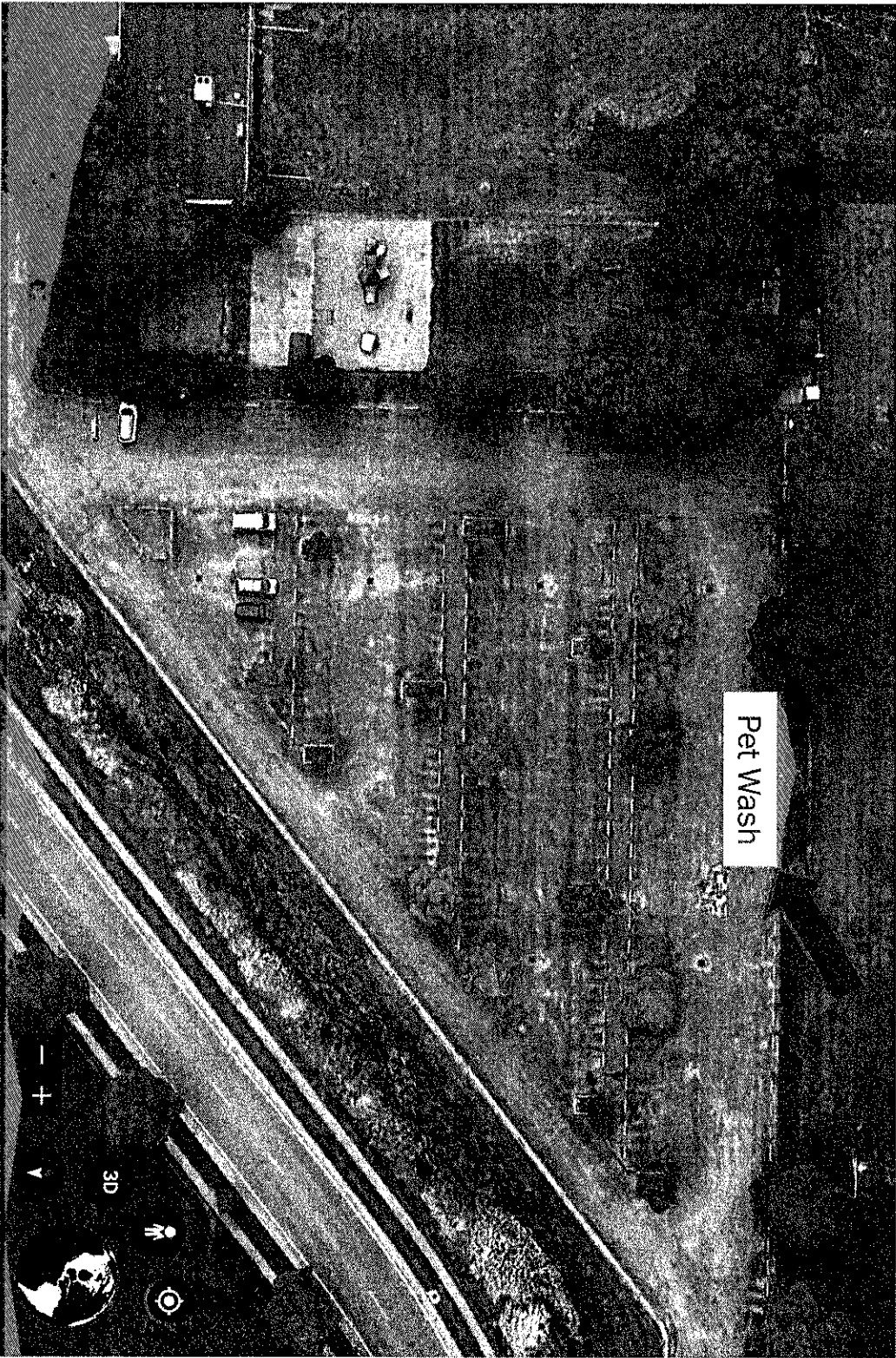
FEATURES OF UNIT:

- 2 bay pet wash for small & large breeds
- Soaps gentle on skin with pleasing scent
- Vacuum for water removal
- Air dryer to blow pet dry
- Credit card use
- Touch-for-wash app
- \$10 for 12-minute wash
- \$15 for 18-minute wash
- \$20 for 24-minute wash

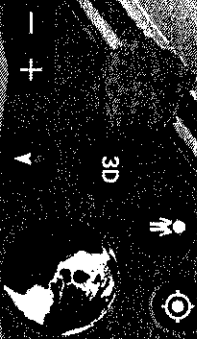


DETAILS, DETAILS, DETAILS

- Proposed placement of unit:
 - Placed at entrance/exit for ease of use after dog park experience
 - Next slide displays map with placement



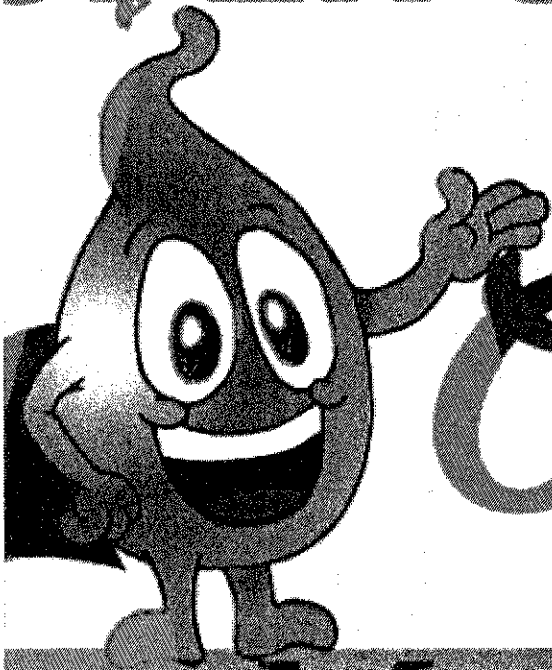
Pet Wash



DETAILS, DETAILS, DETAILS

- Lease:
 - Initial lease \$250/month with annual review
- Cleaning and Maintenance:
 - Provided by us
 - Daily wash down
 - Monthly top to bottom scrub of unit and general maintenance review
- Pampered Paws Pet Wash pays:
 - Lease agreement
 - Water
 - Sewer
 - Electric
- Liability insurance – we provide a \$1 million dollar policy

HYPER SPLASH PARK



Opening!

May 29, 2021

HYPER SPLASH AMENITIES

8 Lane Competition Pool with Diving Board
Water Slide
Lazy River
Leisure Pool - Beach Style Entry and Interactive
Play Structures
Locker Rooms, Showers, and Family Dressing Area
Deck with Shaded Areas
Concession Stand

ADMISSION RATES

Individual Daily Fees
Group Daily Fees
Individual Season Pass
Family Season Pass
Party Packages
After Hours Rental