CARBONDALE PARK DISTRICT
ADMINISTRATION & FINANCE COMMITTEE MEETING
MONDAY, JULY 19, 2021
12:00 P.M.
HICKORY LODGE
1115 W. SYCAMORE ST.
ZOOM OPTION ALSO AVAILABLE
Https://zoom.us/j/9031181650
PASSWORD-1650
MEETING ID- 903 118 1650

AGENDA:

A. CALL TO ORDER

B. REVIEW/APPROVAL JUNE 21, 2021 MINUTES

C. NEW BUSINESS
   1. Financials May '21
   2. Discussion/Financial Update

D. NEXT MEETING SCHEDULED - -

   Meeting Monday, August 16, 2021 12:00 P.M.

E. ADJOURNMENT

ADMINISTRATION AND FINANCE ADVISORY COMMITTEE
June 21, 2021

The Carbondale Park District's Administration and Finance Advisory Committee held a regular meeting on Monday, June 21, 2021 at 12:00 p.m. at Hickory Lodge, 1115 W. Sycamore Street, Carbondale, IL. The attendees participated in person and via Zoom format.

PRESENT: Chuck Vaught, Steve Schauwecker, Mike Neil, Cordy Love and Trey Anderson.

Absent: Curtis Vaughn and Board Liaison Carmen Suarez
Also present was staff member Natalie Melzer.

MEETING CALLED TO ORDER: The meeting was called to order at 12:03 p.m.

APPROVAL OF MINUTES: The minutes of the May 17, 2021 meeting were approved.

NEW BUSINESS:

1. **Review April 2021 Financial Report:**

a. The committee reviewed the April 2021 financial report. Most divisions continue to be in a better financial position than was budgeted year to date through the month of April. The only exception is the Learning Tree division. They are under budget -$5,401 for the month of April and -$18,727 for the year. The program has been at full enrollment, (10 kids), the last few weeks.

b. Hickory Ridge Golf Course operated at a $4,558 profit for the month of April and has a $9,946 profit year to date. This is $51,366 better than the budget had forecasted through the month of April.

c. The Super Splash Park had a $2,579 profit in April and is operating at a $12,364 profit year to date. This is $7,474 that the budget had projected.

d. Kids Korner's revenues in April exceeded the program expenditures by $18,013 and by $2,295 year to date. This is a $5,420 better financial position year to date than the budget had projected. The April revenue was enhanced by the receipt of $24,830 in Contributions/Grants revenue.

e. The committee was informed that the district has drawn down $100,000 in tax anticipation warrants so far this year.

f. Trey told the committee that ActiveNet, an agency that collects fees for programming, owes the district approximately $28,000 in reimbursements. Their last transfer of funds to the district was on April 15, 2021. Most of the outstanding fees belong to the Super Splash Park. Staff is working on correcting the issue.

g. Trey informed the committee that since he is currently splitting his time between the Superintendent at Hickory Ridge and the interm Carbondale Park District Director, his salary will be split between the Hickory Ridge budget and Administration budget. The committee agreed with this approach.

2. **Personal Leave Policy and Policy Manual:**

a. The committee reviewed the proposed policy manual updates and did not have any major corrections or suggestions. They felt the staff should continue with the policy manual updates.

3. **Discussion with County Assessor Maureen Berkowitz:**

a. The committee was updated with the information gained from staff meeting with Jackson County Assessor Maureen Berkowitz. After reviewing records provided by the Jackson County Clerk's office it was apparent that the equalized assessed value of property within the district's taxing district was falling. In fact, the Equal Assessed Value or EAV had fallen (reduction in the EAV) a total of $21,067,542 or 6.43% over the last three years. This is important to the district as the EAV is a critical factor in the calculation of the district's Real Estate Property Tax Revenue and the tax rate as it appears on the real estate tax bill. Ms. Berkowitz indicated that reduction in the EAV was simply due to falling sales prices of real estate and not due to a large or significant reduction in the assessed value of a major piece of property or properties lying within the district's boundaries. She did indicate that currently she is seeing an increase in selling prices and that property is now selling, whereas before, property for sale was staying on the market for longer periods of time and the owners of the property were simply reducing the sales price in an attempt to sell the property. It is anticipated that we may see the EAV stabilize or even increase in the 2021 or 2022 tax assessment year.

4. **Hickory Ridge Capital Development Fund:**

a. The committee was informed of the desire to establish a separate checking and general ledger account to record the donations to the Hickory Ridge Capital Development Fund. The intent is to keep the donations separate from the operating funds and to not commingle the two. In this way those donating to the fund will be able to see exactly how their donations were used for the benefit of Hickory Ridge Golf Course. This will keep the donations, which were donated for a specific program expenditure, from being commingled with the general fund operating revenues and result in losing the paper trail which would show how the donations were used. The committee agreed with this proposal supported the creation of a separate bank and general ledger account for the donations.

NEXT MEETING: July 19, 2021 at 12:00 p.m. **in person and via zoom** at Hickory Lodge.

MEETING ADJOURNED: 12:56 p.m.

BOND AND INTEREST FUND
Balance Sheet
As of May 31, 2021

	May 31, 21
ASSETS	
Current Assets	
Checking/Savings	
Cash Checking	11,236.69
Total Checking/Savings	11,236.69
Other Current Assets	
Property Tax Receivable	937,164.98
Total Other Current Assets	937,164.98
Total Current Assets	948,401.67
TOTAL ASSETS	**948,401.67**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due To General Fund	-1,334,369.90
Total Other Current Liabilities	-1,334,369.90
Total Current Liabilities	-1,334,369.90
Total Liabilities	-1,334,369.90
Equity	
Deferred Inflow of Resources	830,006.48
Fund Balance-Restricted	-4,916.31
Unrestricted Net Assets	1,367,375.32
Net Income	90,306.08
Total Equity	2,282,771.57
TOTAL LIABILITIES & EQUITY	**948,401.67**

Carbondale Park District
Balance Sheet
As of May 31, 2021

	May 31, 21
ASSETS	
Current Assets	
Checking/Savings	
Cash-General Fund	55,310.14
CASH-ILPD Liquid Asset	0.17
Cash-Super Splash	18,626.99
General Fund CD	8,362.30
Total Checking/Savings	82,299.60
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	572,696.07
TOTAL ASSETS	**572,696.07**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-21,100.53
Accounts Payable-Super Splash	1.00
Total Accounts Payable	-21,099.53
Other Current Liabilities	
Accrued Payroll	45,053.65
Accrued UC Taxes	5,647.64
Aflac Withholding	729.02
Child Support	902.42
Due to Bond and Interest	90,000.00
Federal Withholding	10,257.14
Fund Balance	770,530.75
IMRF Withholding	30,178.67
Insurance Withholding	-14,409.86
Other Withholding	765.13
State Withholding	-249.71
Tax Anticipation Warrent	150,000.00
Wage Garnishments	564.51
Total Other Current Liabilities	1,089,969.36
Total Current Liabilities	1,068,869.83
Total Liabilities	1,068,869.83
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	-166,016.74
Total Equity	-496,173.76
TOTAL LIABILITIES & EQUITY	**572,696.07**

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

	May 21	Budget	$ Over Budget
Income			
Tax Anticipation Warrant	0.00	100,000.00	-100,000.00
Total Income	0.00	100,000.00	-100,000.00
Expense			
Loan Interest	42,777.00	0.00	42,777.00
Loan Payment	0.00	0.00	0.00
Taw Loan Repayment	0.00	0.00	0.00
Total Expense	42,777.00	0.00	42,777.00
Net Income	**-42,777.00**	**100,000.00**	**-142,777.00**

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

	Jan - May 21	Budget	$ Over Budget
Income			
Tax Anticipation Warrant	0.00	100,000.00	-100,000.00
Total Income	0.00	100,000.00	-100,000.00
Expense			
Loan Interest	42,777.00	0.00	42,777.00
Loan Payment	0.00	0.00	0.00
Taw Loan Repayment	0.00	0.00	0.00
Total Expense	42,777.00	0.00	42,777.00
Net Income	**-42,777.00**	**100,000.00**	**-142,777.00**

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	May 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	12.23	542.00	-529.77
Real Estate Taxes	0.00	0.00	0.00
Replacement Taxes	32,787.58	26,666.00	6,121.58
Total Income	32,799.81	27,208.00	5,591.81
Expense			
(A)Payroll Expenses			
FICA Expense	698.87	900.00	-201.13
Health Insurance Expense	200.78	1,394.00	-1,193.22
IMRF Expense	1,012.74	989.00	23.74
On Call Wages	0.00	0.00	0.00
Overtime	91.68	55.00	36.68
Salaries	6,792.00	6,660.00	132.00
Unemployment Expense	176.51	397.00	-220.49
Wages Hourly Fulltime	2,444.80	2,402.00	42.80
Wages Hourly Part Time	1,245.00	2,642.00	-1,397.00
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	12,662.38	15,439.00	-2,776.62
Advertising/Promotion	49.50	400.00	-350.50
Awards/Recognition	322.10	0.00	322.10
Background check	0.00	77.00	-77.00
Bank Charges	0.00	0.00	0.00
Building Repairs/Maintenance	0.00	167.00	-167.00
Computer Equipment/Software	0.00	0.00	0.00
Consultant Services	750.00	0.00	750.00
Contractor Fees	101.16	600.00	-498.84
Dues and Subscriptions	181.76	0.00	181.76
Electric Utilities	100.45	400.00	-299.55
Equipment Parts/Repairs	0.00	25.00	-25.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	299.00	45.00	254.00
Food/Provisions	0.00	10.00	-10.00
Fuel/Lubricants	0.00	15.00	-15.00
Gas Utilities	848.38	125.00	723.38
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	74.64	25.00	49.64
Leases	43.77	30.00	13.77
Legal and Accounting Fees	7,644.00	3,000.00	4,644.00
Maintenance Contracts	0.00	167.00	-167.00
Meeting Expense	0.00	0.00	0.00
Misc Supplies	0.00	0.00	0.00
Office Equipment	0.00	0.00	0.00
Office Supplies	294.50	150.00	144.50
Payment Other Entities	0.00	0.00	0.00
Penalties	853.50	165.00	688.50

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	May 21	Budget	$ Over Budget
PLPD Insurance	0.00	0.00	0.00
Postage/Freight	368.97	0.00	368.97
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Rentals	0.00	100.00	-100.00
Repairs and Maintenance	0.00	15.00	-15.00
Safety/First Aid Supplies	0.00	0.00	0.00
Sales Tax Expense	0.00	0.00	0.00
Taw Loan Repayment	0.00	0.00	0.00
Telephone Expense	176.16	200.00	-23.84
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	0.00	25.00	-25.00
Water Utilities	200.45	20.00	180.45
Workman's Comp Insurance	0.00	1,667.00	-1,667.00
Total Expense	24,970.72	22,867.00	2,103.72
Net Income	**7,829.09**	**4,341.00**	**3,488.09**

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jan - May 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	2,000.00	-2,000.00
Donation	0.00	0.00	0.00
Interest	43.21	2,710.00	-2,666.79
Mobile Home Taxes	746.33		
Real Estate Taxes	103,611.24	0.00	103,611.24
Replacement Taxes	78,744.90	79,998.00	-1,253.10
Total Income	183,145.68	84,708.00	98,437.68
Expense			
(A)Payroll Expenses			
FICA Expense	3,530.85	4,500.00	-969.15
Health Insurance Expense	6,579.90	6,970.00	-390.10
IMRF Expense	4,110.00	4,945.00	-835.00
On Call Wages	0.00	0.00	0.00
Overtime	156.57	275.00	-118.43
Salaries	33,468.00	33,300.00	168.00
Unemployment Expense	1,126.14	1,985.00	-858.86
Wages Hourly Fulltime	13,375.76	12,010.00	1,365.76
Wages Hourly Part Time	6,344.50	13,210.00	-6,865.50
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	68,691.72	77,195.00	-8,503.28
Advertising/Promotion	332.75	800.00	-467.25
Awards/Recognition	322.10	0.00	322.10
Background check	0.00	77.00	-77.00
Bank Charges	209.64	0.00	209.64
Building Repairs/Maintenance	56.94	435.00	-378.06
Computer Equipment/Software	50.00	100.00	-50.00
Consultant Services	750.00	2,000.00	-1,250.00
Contractor Fees	5,126.01	3,000.00	2,126.01
Dues and Subscriptions	4,460.54	4,461.00	-0.46
Electric Utilities	1,203.16	2,000.00	-796.84
Equipment Parts/Repairs	149.72	25.00	124.72
Equipment Replacement	0.00	50,000.00	-50,000.00
Fax/Modem	1,196.00	185.00	1,011.00
Food/Provisions	123.04	50.00	73.04
Fuel/Lubricants	33.00	95.00	-62.00
Gas Utilities	2,147.70	1,225.00	922.70
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	79.76	125.00	-45.24
Leases	344.76	140.00	204.76
Legal and Accounting Fees	16,296.00	24,000.00	-7,704.00
Maintenance Contracts	347.25	835.00	-487.75
Meeting Expense	84.00	50.00	34.00
Misc Supplies	6.54	50.00	-43.46
Office Equipment	757.26	100.00	657.26
Office Supplies	1,204.54	950.00	254.54
Payment Other Entities	0.00	50.00	-50.00

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jan - May 21	Budget	$ Over Budget
Penalties	853.50	845.00	8.50
PLPD Insurance	0.00	0.00	0.00
Postage/Freight	509.38	250.00	259.38
Printing/Reproduction	0.00	200.00	-200.00
Program Supplies	0.00	25.00	-25.00
Rentals	424.00	400.00	24.00
Repairs and Maintenance	0.00	65.00	-65.00
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	736.39	800.00	-63.61
Training and Travel	0.00	200.00	-200.00
Vehicle Parts/Repairs	0.00	50.00	-50.00
Water Utilities	328.96	90.00	238.96
Workman's Comp Insurance	7,851.00	8,335.00	-484.00
Total Expense	114,675.66	179,208.00	-64,532.34
Net Income	**68,470.02**	**-94,500.00**	**162,970.02**

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	May 21	Budget	$ Over Budget
Income			
Alternative Revenue	3.00	0.00	3.00
Alternative Revenue-Other	0.00	0.00	0.00
Aquatic Fees	568.00	1,300.00	-732.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Donation	0.00	0.00	0.00
Fees From User Groups	0.00	3,000.00	-3,000.00
Miscellaneous Other Revenue	0.00	0.00	0.00
Park Equipment/Garden Rent	1,852.50	775.00	1,077.50
Rec Program Fees	5,556.90	3,700.00	1,856.90
Room and Pool Rental	0.00	300.00	-300.00
Total Income	7,980.40	9,075.00	-1,094.60
Expense			
(A)Payroll Expenses			
FICA Expense	802.01	487.00	315.01
Health Insurance Expense	78.67	1,394.00	-1,315.33
IMRF Expense	835.21	697.00	138.21
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	2,716.52	3,700.00	-983.48
Unemployment Expense	356.96	427.00	-70.04
Wages Hourly Fulltime	4,199.19	2,691.00	1,508.19
Wages Hourly Part Time	3,567.73	6,250.00	-2,682.27
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	12,556.29	15,646.00	-3,089.71
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	342.71	400.00	-57.29
Building Repairs/Maintenance	20.97	450.00	-429.03
Chemicals	0.00	0.00	0.00
CO-OP Program Expense	160.00	2,710.00	-2,550.00
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	0.00	0.00	0.00
Contractor Fees	71.25	600.00	-528.75
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	225.58	750.00	-524.42
Equipment Parts/Repairs	0.00	90.00	-90.00
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	75.00	-75.00
Fuel/Lubricants	0.00	50.00	-50.00
Gas Utilities	1,246.90	1,300.00	-53.10
Inspection Fee	0.00	0.00	0.00
Janitorial Service	0.00	0.00	0.00
Janitorial Supplies	114.18	105.00	9.18
Leases	43.76	70.00	-26.24
Licenses	0.00	0.00	0.00
Maintenance Contracts	172.50	370.00	-197.50
Misc Supplies	23.81		
Office Equipment	1,821.55		

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	May 21	Budget	$ Over Budget
Office Supplies	0.00	95.00	-95.00
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	782.10	400.00	382.10
Rentals	0.00	40.00	-40.00
Safety/First Aid Supplies	0.00	50.00	-50.00
Shop Supplies/Small Tools	0.00	0.00	0.00
Telephone Expense	457.76	160.00	297.76
Vehicle Parts/Repairs	119.16	45.00	74.16
Water Utilities	11.32	210.00	-198.68
Total Expense	18,319.34	23,936.00	-5,616.66
Net Income	**-10,338.94**	**-14,861.00**	**4,522.06**

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jan - May 21	Budget	$ Over Budget
Income			
Alternative Revenue	9.61	0.00	9.61
Alternative Revenue-Other	0.00	265.00	-265.00
Aquatic Fees	604.62	6,500.00	-5,895.38
Contributions/Grant Opportuniti	4,000.00	0.00	4,000.00
Donation	0.00	0.00	0.00
Fees From User Groups	0.00	3,000.00	-3,000.00
Miscellaneous Other Revenue	0.00	0.00	0.00
Park Equipment/Garden Rent	3,667.50	3,720.00	-52.50
Rec Program Fees	18,997.41	19,025.00	-27.59
Room and Pool Rental	50.00	1,210.00	-1,160.00
Total Income	27,329.14	33,720.00	-6,390.86
Expense			
(A)Payroll Expenses			
FICA Expense	2,179.80	2,435.00	-255.20
Health Insurance Expense	3,878.35	6,970.00	-3,091.65
IMRF Expense	1,991.34	3,485.00	-1,493.66
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	2,716.52	18,500.00	-15,783.48
Unemployment Expense	974.89	2,135.00	-1,160.11
Wages Hourly Fulltime	15,941.46	13,455.00	2,486.46
Wages Hourly Part Time	9,867.13	31,250.00	-21,382.87
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	37,549.49	78,230.00	-40,680.51
Advertising/Promotion	44.00	0.00	44.00
Bank Charges	658.42	1,590.00	-931.58
Building Repairs/Maintenance	348.38	1,550.00	-1,201.62
Chemicals	0.00	0.00	0.00
CO-OP Program Expense	160.00	2,710.00	-2,550.00
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	0.00	0.00	0.00
Contractor Fees	538.75	1,055.00	-516.25
Dues and Subscriptions	31.86	0.00	31.86
Electric Utilities	1,212.90	3,550.00	-2,337.10
Equipment Parts/Repairs	0.00	1,335.00	-1,335.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	598.00	275.00	323.00
Field Trip Expense	0.00	300.00	-300.00
Food/Provisions	0.00	460.00	-460.00
Fuel/Lubricants	0.00	350.00	-350.00
Gas Utilities	3,679.60	7,300.00	-3,620.40
Inspection Fee	344.70	0.00	344.70
Janitorial Service	0.00	0.00	0.00
Janitorial Supplies	114.18	525.00	-410.82
Leases	180.86	350.00	-169.14
Licenses	0.00	0.00	0.00
Maintenance Contracts	781.00	1,500.00	-719.00
Misc Supplies	26.19		
Office Equipment	1,821.55		

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jan - May 21	Budget	$ Over Budget
Office Supplies	25.80	335.00	-309.20
Paint/Supplies	0.00	0.00	0.00
Postage/Freight	20.90	250.00	-229.10
Printing/Reproduction	0.00	325.00	-325.00
Program Supplies	1,205.86	1,660.00	-454.14
Rentals	0.00	200.00	-200.00
Safety/First Aid Supplies	0.00	50.00	-50.00
Shop Supplies/Small Tools	0.00	0.00	0.00
Telephone Expense	571.04	1,535.00	-963.96
Training and Travel	114.00		
Vehicle Parts/Repairs	227.74	225.00	2.74
Water Utilities	48.64	1,005.00	-956.36
Total Expense	50,303.86	106,665.00	-56,361.14
Net Income	**-22,974.72**	**-72,945.00**	**49,970.28**

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

	May 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	156.47	240.00	-83.53
Health Insurance Expense	78.67	697.00	-618.33
IMRF Expense	0.00	234.00	-234.00
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	0.00	0.00	0.00
Unemployment Expense	99.41	34.00	65.41
Wages Hourly Fulltime	2,791.64	2,142.00	649.64
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	3,126.19	4,347.00	-1,220.81
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	0.00	0.00	0.00
Building Repairs/Maintenance	20.97	33.00	-12.03
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	0.00	125.00	-125.00
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	746.02	200.00	546.02
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	0.00	45.00	-45.00
Leases	43.76	35.00	8.76
Maintenance Contracts	57.50	91.00	-33.50
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	66.10	45.00	21.10
Repairs and Maintenance	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	0.00	0.00
Telephone Expense	37.76	92.00	-54.24

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

	May 21	Budget	$ Over Budget
Training and Travel	0.00	0.00	0.00
Water Utilities	11.32	55.00	-43.68
Total Expense	4,259.12	5,469.00	-1,209.88
Net Income	**-4,259.12**	**531.00**	**-4,790.12**

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

	Jan - May 21	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	0.00	0.00	0.00
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	30,000.00	-30,000.00
State Payments	0.00	0.00	0.00
Total Income	-471.00	30,000.00	-30,471.00
Expense			
(A)Payroll Expenses			
FICA Expense	607.40	1,200.00	-592.60
Health Insurance Expense	2,484.35	3,485.00	-1,000.65
IMRF Expense	727.24	1,170.00	-442.76
On Call Wages	0.00	0.00	0.00
Overtime	28.86	0.00	28.86
Salaries	0.00	0.00	0.00
Unemployment Expense	376.95	170.00	206.95
Wages Hourly Fulltime	10,866.22	10,710.00	156.22
Wages Hourly Part Time	0.00	5,000.00	-5,000.00
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	15,091.02	21,735.00	-6,643.98
Advertising/Promotion	0.00	200.00	-200.00
Bank Charges	411.80	0.00	411.80
Building Repairs/Maintenance	1,239.66	165.00	1,074.66
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	625.00	-625.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	586.78	625.00	-38.22
Equipment Parts/Repairs	0.00	85.00	-85.00
Equipment Replacement	0.00	150.00	-150.00
Fax/Modem	598.00	85.00	513.00
Food/Provisions	0.00	835.00	-835.00
Gas Utilities	1,833.83	1,700.00	133.83
Inspection Fee	344.70	0.00	344.70
Janitorial Supplies	0.00	225.00	-225.00
Leases	180.89	175.00	5.89
Maintenance Contracts	402.50	455.00	-52.50
Office Supplies	0.00	125.00	-125.00
Paint/Supplies	0.00	50.00	-50.00
Postage/Freight	20.90	0.00	20.90
Program Supplies	341.29	215.00	126.29
Repairs and Maintenance	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	20.00	-20.00
Shop Supplies/Small Tools	11.95		
Telephone Expense	151.04	460.00	-308.96

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

	Jan - May 21	Budget	$ Over Budget
Training and Travel	0.00	0.00	0.00
Water Utilities	36.46	275.00	-238.54
Total Expense	21,250.82	28,205.00	-6,954.18
Net Income	**-21,721.82**	**1,795.00**	**-23,516.82**

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

	May 21	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	0.00	300.00	-300.00
Alternative Revenue-Other	0.00	200.00	-200.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Field Trip Revenue	0.00	2,500.00	-2,500.00
Fundraiser	0.00	0.00	0.00
Kid Korner Fees	3,859.50	10,825.00	-6,965.50
State Payments	2,864.50	0.00	2,864.50
Total Income	6,724.00	13,825.00	-7,101.00
Expense			
(A)Payroll Expenses			
FICA Expense	657.98	397.00	260.98
Health Insurance Expense	157.34	1,394.00	-1,236.66
IMRF Expense	704.73	699.00	5.73
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	175.30	175.00	0.30
Wages Hourly Fulltime	2,686.21	3,195.00	-508.79
Wages Hourly Part Time	3,294.06	2,000.00	1,294.06
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	10,888.42	11,074.00	-185.58
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	31.00	83.00	-52.00
Building Repairs/Maintenance	2.99	50.00	-47.01
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	0.00	0.00
Dues and Subscriptions	32.00	0.00	32.00
Electric Utilities	169.12	300.00	-130.88
Equipment Parts/Repairs	0.00	50.00	-50.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	60.98	40.00	20.98
Field Trip Expense	32.60	0.00	32.60
Food/Provisions	545.41	700.00	-154.59
Fuel/Lubricants	55.48	100.00	-44.52
Gas Utilities	523.80	217.00	306.80
Janitorial Supplies	68.77	83.00	-14.23
Leases	43.76	35.00	8.76
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	305.83	42.00	263.83
Paint/Supplies	0.00	50.00	-50.00
Postage/Freight	0.00	0.00	0.00
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	1,205.94	180.00	1,025.94
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	25.00	-25.00
Telephone Expense	559.39	92.00	467.39
Training and Travel	0.00	0.00	0.00

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

	May 21	Budget	$ Over Budget
Vehicle Parts/Repairs	0.00	0.00	0.00
Water Utilities	109.76	0.00	109.76
Total Expense	14,701.25	13,208.00	1,493.25
Net Income	**-7,977.25**	**617.00**	**-8,594.25**

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

	Jan - May 21	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	2,828.75	1,100.00	1,728.75
Alternative Revenue-Other	0.00	600.00	-600.00
Contributions/Grant Opportuniti	29,150.00	2,000.00	27,150.00
Field Trip Revenue	0.00	2,500.00	-2,500.00
Fundraiser	0.00	100.00	-100.00
Kid Korner Fees	22,867.00	57,875.00	-35,008.00
State Payments	12,643.67	0.00	12,643.67
Total Income	67,489.42	64,175.00	3,314.42
Expense			
(A)Payroll Expenses			
FICA Expense	3,255.07	1,985.00	1,270.07
Health Insurance Expense	6,362.70	6,970.00	-607.30
IMRF Expense	2,785.66	3,495.00	-709.34
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	16,143.72	16,070.00	73.72
Unemployment Expense	1,444.65	875.00	569.65
Wages Hourly Fulltime	15,428.42	15,975.00	-546.58
Wages Hourly Part Time	14,681.81	10,000.00	4,681.81
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	60,102.03	55,370.00	4,732.03
Advertising/Promotion	0.00	100.00	-100.00
Bank Charges	88.25	415.00	-326.75
Building Repairs/Maintenance	523.23	250.00	273.23
Computer Equipment/Software	0.00	100.00	-100.00
Consultant Services	300.00		
Contractor Fees	18.75	200.00	-181.25
Dues and Subscriptions	128.00	0.00	128.00
Electric Utilities	853.40	1,500.00	-646.60
Equipment Parts/Repairs	0.00	50.00	-50.00
Equipment Replacement	0.00	100.00	-100.00
Fax/Modem	234.81	200.00	34.81
Field Trip Expense	691.60	0.00	691.60
Food/Provisions	2,728.94	3,100.00	-371.06
Fuel/Lubricants	272.32	300.00	-27.68
Gas Utilities	1,266.13	1,085.00	181.13
Inspection Fee	449.40		
Janitorial Supplies	464.63	415.00	49.63
Leases	180.89	175.00	5.89
Licenses	0.00	0.00	0.00
Maintenance Contracts	330.00	335.00	-5.00
Misc Supplies	0.00	60.00	-60.00
Office Supplies	408.57	210.00	198.57
Paint/Supplies	0.00	50.00	-50.00
Postage/Freight	20.90	100.00	-79.10
Printing/Reproduction	0.00	116.00	-116.00
Program Supplies	1,792.89	900.00	892.89
Safety/First Aid Supplies	0.00	50.00	-50.00
Shop Supplies/Small Tools	0.00	75.00	-75.00

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

	Jan - May 21	Budget	$ Over Budget
Telephone Expense	988.60	460.00	528.60
Training and Travel	35.00	50.00	-15.00
Vehicle Parts/Repairs	385.51	334.00	51.51
Water Utilities	907.69	582.55	325.14
Total Expense	73,171.54	66,682.55	6,488.99
Net Income	**-5,682.12**	**-2,507.55**	**-3,174.57**

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

	May 21	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	666.39	722.00	-55.61
Health Insurance Expense	236.04	2,318.00	-2,081.96
IMRF Expense	828.53	891.00	-62.47
On Call Wages	0.00	0.00	0.00
Salaries	0.00	1,983.00	-1,983.00
Unemployment Expense	318.37	318.00	0.37
Wages Hourly Fulltime	5,781.92	6,180.00	-398.08
Wages Hourly Part Time	2,929.03	1,272.00	1,657.03
(A)Payroll Expenses - Other	0.00	196.70	-196.70
Total (A)Payroll Expenses	10,760.28	13,880.70	-3,120.42
Athletic Field Supplies	27.96	200.00	-172.04
Building Repairs/Maintenance	0.00	0.00	0.00
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	983.80	600.00	383.80
Equipment Parts/Repairs	292.38	200.00	92.38
Equipment Replacement	0.00	0.00	0.00
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	958.77	400.00	558.77
Gas Utilities	126.56	0.00	126.56
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	150.90	225.00	-74.10
Landscaping Supplies	152.59	83.00	69.59
Maintenance Contracts	118.42	180.00	-61.58
Misc Supplies	0.00	0.00	0.00
Office Supplies	21.91		
Paint/Supplies	0.00	500.00	-500.00
Rentals	145.50	125.00	20.50
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	453.72	50.00	403.72
Site Amenities	0.00	0.00	0.00
Vehicle Parts/Repairs	486.23	0.00	486.23
Water Utilities	257.61	80.00	177.61
Total Expense	14,936.63	16,573.70	-1,637.07
Net Income	**-14,936.63**	**-16,573.70**	**1,637.07**

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

	Jan - May 21	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	2,664.46	3,436.00	-771.54
Health Insurance Expense	6,441.48	11,590.00	-5,148.52
IMRF Expense	2,895.41	4,455.00	-1,559.59
On Call Wages	0.00	0.00	0.00
Salaries	6,748.56	9,915.00	-3,166.44
Unemployment Expense	1,148.53	1,515.00	-366.47
Wages Hourly Fulltime	21,388.47	30,900.00	-9,511.53
Wages Hourly Part Time	6,692.13	4,088.00	2,604.13
(A)Payroll Expenses - Other	0.00	196.70	-196.70
Total (A)Payroll Expenses	47,979.04	66,095.70	-18,116.66
Athletic Field Supplies	27.96	1,200.00	-1,172.04
Building Repairs/Maintenance	445.02	200.00	245.02
Chemicals	0.00	500.00	-500.00
Construction Materials	0.00	150.00	-150.00
Contractor Fees	0.00	0.00	0.00
Electric Utilities	4,306.91	2,300.00	2,006.91
Equipment Parts/Repairs	561.20	900.00	-338.80
Equipment Replacement	577.48	0.00	577.48
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	1,948.43	1,600.00	348.43
Gas Utilities	796.13	0.00	796.13
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	642.92	1,125.00	-482.08
Landscaping Supplies	172.09	415.00	-242.91
Maintenance Contracts	118.42	900.00	-781.58
Misc Supplies	0.00	0.00	0.00
Office Supplies	21.91		
Paint/Supplies	0.00	1,000.00	-1,000.00
Rentals	402.75	375.00	27.75
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	692.71	250.00	442.71
Site Amenities	0.00	0.00	0.00
Vehicle Parts/Repairs	1,398.15	0.00	1,398.15
Water Utilities	637.62	400.00	237.62
Total Expense	60,728.74	77,410.70	-16,681.96
Net Income	**-60,728.74**	**-77,410.70**	**16,681.96**

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

	May 21	Budget	$ Over Budget
Income			
Alternative Revenue-Other	0.00	40,000.00	-40,000.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Total Income	0.00	40,000.00	-40,000.00
Expense			
(A)Payroll Expenses			
FICA Expense	1,075.12	1,086.00	-10.88
Health Insurance Expense	235.98	2,317.00	-2,081.02
IMRF Expense	896.93	1,056.00	-159.07
On Call Wages	0.00	0.00	0.00
Overtime	373.35	527.00	-153.65
Salaries	4,412.80	2,207.00	2,205.80
Unemployment Expense	370.65	479.00	-108.35
Wages Hourly Fulltime	5,972.30	7,468.00	-1,495.70
Wages Hourly Part Time	3,295.33	4,000.00	-704.67
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	16,632.46	19,140.00	-2,507.54
Advertising/Promotion	0.00	0.00	0.00
Athletic Field Supplies	43.98		
Building Repairs/Maintenance	0.00	400.00	-400.00
Chemicals	0.00	100.00	-100.00
Clothing	0.00	0.00	0.00
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	0.00	200.00	-200.00
Contractor Fees	2,874.95	400.00	2,474.95
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	383.24	1,500.00	-1,116.76
Equipment Parts/Repairs	60.50	1,000.00	-939.50
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	575.25	1,000.00	-424.75
Gas Utilities	469.07	200.00	269.07
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	76.95	100.00	-23.05
Landscaping Supplies	0.00	1,200.00	-1,200.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	158.85	300.00	-141.15
Misc Supplies	0.00	0.00	0.00
Office Supplies	0.00	0.00	0.00
Paint/Supplies	0.00	0.00	0.00
Payment Other Entities	97.24		
Reconstruction of Existing Faci	0.00	80,000.00	-80,000.00
Rentals	277.25	100.00	177.25
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	100.00	-100.00
Site Amenities	0.00	0.00	0.00
Telephone Expense	458.12	200.00	258.12

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

	May 21	Budget	$ Over Budget
Vehicle Parts/Repairs	0.00	300.00	-300.00
Water Utilities	329.15	700.00	-370.85
Total Expense	22,736.01	106,990.00	-84,253.99
Net Income	**-22,736.01**	**-66,990.00**	**44,253.99**

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

	Jan - May 21	Budget	$ Over Budget
Income			
Alternative Revenue-Other	0.00	220,000.00	-220,000.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Total Income	0.00	220,000.00	-220,000.00
Expense			
(A)Payroll Expenses			
FICA Expense	3,501.99	4,392.00	-890.01
Health Insurance Expense	6,441.26	11,585.00	-5,143.74
IMRF Expense	3,009.28	5,280.00	-2,270.72
On Call Wages	0.00	0.00	0.00
Overtime	373.35	1,054.00	-680.65
Salaries	14,160.72	11,035.00	3,125.72
Unemployment Expense	1,382.11	1,939.00	-556.89
Wages Hourly Fulltime	23,766.14	37,340.00	-13,573.86
Wages Hourly Part Time	7,477.53	8,000.00	-522.47
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	60,112.38	80,625.00	-20,512.62
Advertising/Promotion	0.00	75.00	-75.00
Athletic Field Supplies	43.98		
Building Repairs/Maintenance	4,901.16	2,000.00	2,901.16
Chemicals	341.40	200.00	141.40
Clothing	0.00	250.00	-250.00
Computer Equipment/Software	0.00	150.00	-150.00
Construction Materials	0.00	700.00	-700.00
Contractor Fees	2,946.20	800.00	2,146.20
Dues and Subscriptions	0.00	45.00	-45.00
Electric Utilities	1,499.91	7,500.00	-6,000.09
Equipment Parts/Repairs	897.12	4,000.00	-3,102.88
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	1,196.00	250.00	946.00
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	1,151.96	2,300.00	-1,148.04
Gas Utilities	1,161.06	2,200.00	-1,038.94
Inspection Fee	0.00	300.00	-300.00
Janitorial Supplies	76.95	500.00	-423.05
Landscaping Supplies	0.00	6,200.00	-6,200.00
Licenses	0.00	75.00	-75.00
Maintenance Contracts	942.75	2,000.00	-1,057.25
Misc Supplies	0.00	150.00	-150.00
Office Supplies	0.00	200.00	-200.00
Paint/Supplies	0.00	900.00	-900.00
Payment Other Entities	97.24		
Reconstruction of Existing Faci	0.00	80,000.00	-80,000.00
Rentals	368.75	400.00	-31.25
Safety/First Aid Supplies	0.00	200.00	-200.00
Shop Supplies/Small Tools	24.90	450.00	-425.10
Site Amenities	0.00	1,000.00	-1,000.00
Telephone Expense	597.54	1,000.00	-402.46

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

	Jan - May 21	Budget	$ Over Budget
Vehicle Parts/Repairs	0.00	1,800.00	-1,800.00
Water Utilities	397.11	1,700.00	-1,302.89
Total Expense	76,756.41	197,970.00	-121,213.59
Net Income	**-76,756.41**	**22,030.00**	**-98,786.41**

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

	May 21	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	52.13	101.00	-48.87
IMRF Expense	0.00	99.00	-99.00
On Call Wages	0.00	0.00	0.00
Salaries	0.00	260.00	-260.00
Unemployment Expense	24.98	44.00	-19.02
Wages Hourly Fulltime	413.88	650.00	-236.12
Wages Hourly Part Time	267.31	404.00	-136.69
Total (A)Payroll Expenses	758.30	1,558.00	-799.70
Total Expense	758.30	1,558.00	-799.70
Net Income	**-758.30**	**-1,558.00**	**799.70**

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

	Jan - May 21	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	219.05	388.00	-168.95
IMRF Expense	0.00	495.00	-495.00
On Call Wages	0.00	0.00	0.00
Salaries	642.72	1,300.00	-657.28
Unemployment Expense	96.05	171.00	-74.95
Wages Hourly Fulltime	1,537.67	3,250.00	-1,712.33
Wages Hourly Part Time	683.11	505.00	178.11
Total (A)Payroll Expenses	3,178.60	6,109.00	-2,930.40
Total Expense	3,178.60	6,109.00	-2,930.40
Net Income	**-3,178.60**	**-6,109.00**	**2,930.40**

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

	May 21	Budget	$ Over Budget
Income			
Alternative Revenue	281.25		
Alternative Revenue-Other	0.00	1,500.00	-1,500.00
Beer Sales	2,603.70	1,500.00	1,103.70
Concessions	973.86	3,500.00	-2,526.14
Contributions/Grant Opportuniti	0.00	0.00	0.00
Donation	0.00	0.00	0.00
Driving Range	2,972.00	2,400.00	572.00
Facility Rental	200.00	100.00	100.00
Gaming Machines	0.00	1,000.00	-1,000.00
Gift Certificates (Golf)	0.00	0.00	0.00
Golf Cart Fees	9,752.00	11,000.00	-1,248.00
Golf Fees	22,084.03	40,600.00	-18,515.97
Jr Golf Fees	0.00	1,000.00	-1,000.00
Kitchen	1,895.16		
Merchandise	2,363.27	2,500.00	-136.73
Miscellaneous Shop Revenue	-60.54	1,000.00	-1,060.54
Rental Revenue	0.00	0.00	0.00
Sales Tax	763.64	500.00	263.64
Total Income	43,828.37	66,600.00	-22,771.63
Expense			
(A)Payroll Expenses			
FICA Expense	615.14	532.00	83.14
Health Insurance Expense	78.67	697.00	-618.33
IMRF Expense	432.17	279.00	153.17
On Call Wages	0.00	0.00	0.00
Overtime	143.10	0.00	143.10
Salaries	0.00	0.00	0.00
Unemployment Expense	317.08	235.00	82.08
Wages Hourly Fulltime	3,625.60	2,560.00	1,065.60
Wages Hourly Part Time	4,272.40	4,400.00	-127.60
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	9,484.16	8,703.00	781.16
Advertising/Promotion	0.00	0.00	0.00
Awards/Recognition	0.00	0.00	0.00
Bank Charges	1,130.31	700.00	430.31
BEER/LIQUOR	1,351.30		
Building Repairs/Maintenance	0.00	167.00	-167.00
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	612.58	2,000.00	-1,387.42
Contractor Fees	0.00	50.00	-50.00
Dues and Subscriptions	0.00	125.00	-125.00
Electric Utilities	834.77	1,000.00	-165.23
Equipment Parts/Repairs	0.00	42.00	-42.00
Equipment Replacement	193.45	2,750.00	-2,556.55
Fax/Modem	299.00	25.00	274.00
Food/Provisions	1,141.63	100.00	1,041.63
Gas Utilities	415.18	159.00	256.18
Golf Shop Supplies	1,664.49	1,667.00	-2.51
Inspection Fee	0.00	0.00	0.00

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

	May 21	Budget	$ Over Budget
Janitorial Service	0.00	20.00	-20.00
Janitorial Supplies	0.00	20.00	-20.00
KITCHEN SUPPLIES	114.80		
Licenses	0.00	2,000.00	-2,000.00
Maintenance Contracts	302.00	417.00	-115.00
Misc Supplies	245.01	417.00	-171.99
Office Equipment	0.00	0.00	0.00
Office Supplies	70.98	42.00	28.98
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	400.00	-400.00
Safety/First Aid Supplies	0.00	42.00	-42.00
Sales Tax Expense	559.00	400.00	159.00
Shop Supplies/Small Tools	76.13	0.00	76.13
Telephone Expense	102.36	417.00	-314.64
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	137.10	42.00	95.10
Water Utilities	43.57	42.00	1.57
Total Expense	18,777.82	21,776.00	-2,998.18
Net Income	**25,050.55**	**44,824.00**	**-19,773.45**

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

	Jan - May 21	Budget	$ Over Budget
Income			
Alternative Revenue	301.27		
Alternative Revenue-Other	0.00	2,000.00	-2,000.00
Beer Sales	6,333.62	6,600.00	-266.38
Concessions	2,536.62	10,400.00	-7,863.38
Contributions/Grant Opportuniti	8,000.00	7,000.00	1,000.00
Donation	0.00	0.00	0.00
Driving Range	10,054.50	6,600.00	3,454.50
Facility Rental	350.00	325.00	25.00
Gaming Machines	89.75	3,000.00	-2,910.25
Gift Certificates (Golf)	0.00	0.00	0.00
Golf Cart Fees	35,107.90	39,000.00	-3,892.10
Golf Fees	96,187.74	91,100.00	5,087.74
Jr Golf Fees	0.00	2,000.00	-2,000.00
Kitchen	2,973.90		
Merchandise	5,753.02	10,000.00	-4,246.98
Miscellaneous Shop Revenue	658.68	3,000.00	-2,341.32
Rental Revenue	0.00	0.00	0.00
Sales Tax	1,703.29	1,500.00	203.29
Total Income	170,050.29	182,525.00	-12,474.71
Expense			
(A)Payroll Expenses			
FICA Expense	1,881.39	2,494.00	-612.61
Health Insurance Expense	3,181.35	3,485.00	-303.65
IMRF Expense	1,600.49	1,395.00	205.49
On Call Wages	0.00	0.00	0.00
Overtime	308.85	0.00	308.85
Salaries	0.00	0.00	0.00
Unemployment Expense	884.00	1,100.00	-216.00
Wages Hourly Fulltime	14,677.07	12,800.00	1,877.07
Wages Hourly Part Time	9,607.18	19,800.00	-10,192.82
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	32,140.33	41,074.00	-8,933.67
Advertising/Promotion	0.00	500.00	-500.00
Awards/Recognition	0.00	0.00	0.00
Bank Charges	3,463.36	2,700.00	763.36
BEER/LIQUOR	1,351.30		
Building Repairs/Maintenance	1,811.90	835.00	976.90
Computer Equipment/Software	400.00	0.00	400.00
Concession Supplies	3,963.27	7,450.00	-3,486.73
Contractor Fees	0.00	150.00	-150.00
Dues and Subscriptions	340.00	625.00	-285.00
Electric Utilities	2,666.19	3,600.00	-933.81
Equipment Parts/Repairs	0.00	210.00	-210.00
Equipment Replacement	428.85	2,750.00	-2,321.15
Fax/Modem	1,196.00	125.00	1,071.00
Food/Provisions	1,401.77	200.00	1,201.77
Gas Utilities	898.20	886.00	12.20
Golf Shop Supplies	5,508.65	8,335.00	-2,826.35
Inspection Fee	1,219.77	0.00	1,219.77

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

	Jan - May 21	Budget	$ Over Budget
Janitorial Service	0.00	100.00	-100.00
Janitorial Supplies	64.34	100.00	-35.66
KITCHEN SUPPLIES	114.80		
Licenses	177.25	2,000.00	-1,822.75
Maintenance Contracts	1,142.26	2,085.00	-942.74
Misc Supplies	245.01	2,085.00	-1,839.99
Office Equipment	0.00	700.00	-700.00
Office Supplies	210.99	206.00	4.99
Postage/Freight	20.90	145.00	-124.10
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Rentals	0.00	400.00	-400.00
Safety/First Aid Supplies	0.00	210.00	-210.00
Sales Tax Expense	1,013.00	1,400.00	-387.00
Shop Supplies/Small Tools	230.70	0.00	230.70
Telephone Expense	414.81	2,085.00	-1,670.19
Training and Travel	0.00	1,000.00	-1,000.00
Vehicle Parts/Repairs	226.06	210.00	16.06
Water Utilities	116.49	210.00	-93.51
Total Expense	60,766.20	82,376.00	-21,609.80
Net Income	**109,284.09**	**100,149.00**	**9,135.09**

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

	May 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	1,000.00	-1,000.00
FICA Expense	1,133.52	1,393.00	-259.48
Health Insurance Expense	157.34	1,452.00	-1,294.66
IMRF Expense	1,041.03	1,161.00	-119.97
On Call Wages	0.00	0.00	0.00
Overtime	267.20	300.00	-32.80
Salaries	6,273.60	5,810.00	463.60
Unemployment Expense	349.35	615.00	-265.65
Wages Hourly Fulltime	2,142.40	4,836.00	-2,693.60
Wages Hourly Part Time	6,199.60	7,266.00	-1,066.40
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	17,564.04	23,833.00	-6,268.96
Building Repairs/Maintenance	1,198.80	100.00	1,098.80
Chemicals	2,113.05	3,000.00	-886.95
Clothing	0.00	100.00	-100.00
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	0.00	2,000.00	-2,000.00
Consultant Services	0.00	0.00	0.00
Contractor Fees	0.00	0.00	0.00
Course Accessories	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	987.35	1,400.00	-412.65
Equipment Parts/Repairs	769.07	100.00	669.07
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	147.97	0.00	147.97
Fertilizer	313.49	0.00	313.49
Food/Provisions	0.00	0.00	0.00
Fuel/Lubricants	1,521.64	1,440.00	81.64
Gas Utilities	473.05	0.00	473.05
Inspection Fee	0.00	400.00	-400.00
Irrigation/Drainage Supply	192.53	0.00	192.53
Janitorial Supplies	32.99	20.00	12.99
Landscaping Supplies	706.51	0.00	706.51
Licenses	0.00	0.00	0.00
Maintenance Contracts	591.61	280.00	311.61
Office Equipment	0.00	0.00	0.00
Office Supplies	19.98	35.00	-15.02
Paint/Supplies	16.14	35.00	-18.86
Payment Other Entities	0.00	0.00	0.00
Postage/Freight	0.00	15.00	-15.00
Rentals	148.00	0.00	148.00
Safety/First Aid Supplies	0.00	30.00	-30.00
Shop Supplies/Small Tools	545.77	150.00	395.77
Telephone Expense	447.25	150.00	297.25

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

	May 21	Budget	$ Over Budget
Training and Travel	0.00	750.00	-750.00
Vehicle Parts/Repairs	1,354.33	1,333.00	21.33
Water Utilities	125.18	90.00	35.18
Total Expense	29,268.75	35,261.00	-5,992.25
Net Income	**-29,268.75**	**-35,261.00**	**5,992.25**

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

	Jan - May 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	2,000.00	-2,000.00
FICA Expense	4,364.59	5,350.00	-985.41
Health Insurance Expense	9,150.70	7,260.00	1,890.70
IMRF Expense	4,206.48	5,805.00	-1,598.52
On Call Wages	0.00	0.00	0.00
Overtime	285.29	600.00	-314.71
Salaries	29,156.00	29,050.00	106.00
Unemployment Expense	1,467.53	2,361.00	-893.47
Wages Hourly Fulltime	15,757.24	24,180.00	-8,422.76
Wages Hourly Part Time	12,254.40	16,120.00	-3,865.60
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	76,642.23	92,726.00	-16,083.77
Building Repairs/Maintenance	2,678.17	100.00	2,578.17
Chemicals	4,649.69	10,000.00	-5,350.31
Clothing	0.00	100.00	-100.00
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	55.72	2,000.00	-1,944.28
Consultant Services	0.00	500.00	-500.00
Contractor Fees	205.00	0.00	205.00
Course Accessories	0.00	1,200.00	-1,200.00
Dues and Subscriptions	250.00	375.00	-125.00
Electric Utilities	4,292.34	3,300.00	992.34
Equipment Parts/Repairs	1,403.88	100.00	1,303.88
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	593.66	0.00	593.66
Fertilizer	901.49	5,000.00	-4,098.51
Food/Provisions	21.06	0.00	21.06
Fuel/Lubricants	2,774.29	2,920.00	-145.71
Gas Utilities	861.54	1,000.00	-138.46
Inspection Fee	889.00	1,200.00	-311.00
Irrigation/Drainage Supply	192.53	11.42	181.11
Janitorial Supplies	32.99	100.00	-67.01
Landscaping Supplies	910.04	250.00	660.04
Licenses	0.00	0.00	0.00
Maintenance Contracts	1,017.36	1,400.00	-382.64
Office Equipment	0.00	250.00	-250.00
Office Supplies	93.34	175.00	-81.66
Paint/Supplies	60.42	175.00	-114.58
Payment Other Entities	0.00	0.00	0.00
Postage/Freight	27.92	75.00	-47.08
Rentals	148.00	2,200.00	-2,052.00
Safety/First Aid Supplies	0.00	150.00	-150.00
Shop Supplies/Small Tools	910.56	750.00	160.56
Telephone Expense	539.03	750.00	-210.97

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

	Jan - May 21	Budget	$ Over Budget
Training and Travel	0.00	750.00	-750.00
Vehicle Parts/Repairs	3,315.27	3,999.00	-683.73
Water Utilities	324.72	450.00	-125.28
Total Expense	103,790.25	132,006.42	-28,216.17
Net Income	**-103,790.25**	**-132,006.42**	**28,216.17**

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

	May 21	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	0.00	0.00
Concessions	0.00	9,200.00	-9,200.00
Daily Pass Admission	0.00	0.00	0.00
Donation	0.00	20,000.00	-20,000.00
Fundraiser	0.00	5,000.00	-5,000.00
Interest	0.35		
Room and Pool Rental	812.00		
SSP Pass	425.00	0.00	425.00
SSP Programs	75.00		
SSP REVENUE	2,835.00		
Super Splash Pass	-66.25		
Swim Programs	0.00	0.00	0.00
Total Income	4,081.10	34,200.00	-30,118.90
Expense			
(A)Payroll Expenses			
FICA Expense	110.76		
Unemployment Expense	51.76		
Wages Hourly Part Time	1,447.88		
Total (A)Payroll Expenses	1,610.40		
Bank Charges	0.00	1,600.00	-1,600.00
Building Repairs/Maintenance	913.03	300.00	613.03
Concession Supplies	400.00	1,400.00	-1,000.00
Consultant Services	5,234.25	11,000.00	-5,765.75
Contractor Fees	108.75	32,125.00	-32,016.25
Electric Utilities	202.06	1,000.00	-797.94
Equipment Parts/Repairs	1,105.12	200.00	905.12
Gas Utilities	51.39	100.00	-48.61
Janitorial Supplies	0.00	180.00	-180.00
Landscaping Supplies	0.00	50.00	-50.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	0.00	105.00	-105.00
Misc Supplies	22.38	50.00	-27.62
New Equipment	1,299.00		
Office Equipment	587.16		
Office Supplies	0.00	80.00	-80.00
Paint/Supplies	26.27	0.00	26.27
Program Supplies	0.00	300.00	-300.00
Safety/First Aid Supplies	0.00	100.00	-100.00
Shop Supplies/Small Tools	12.99		
Telephone Expense	39.74	300.00	-260.26
Water Utilities	20.41	2,000.00	-1,979.59
Total Expense	11,632.95	50,890.00	-39,257.05
Net Income	**-7,551.85**	**-16,690.00**	**9,138.15**

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

	Jan - May 21	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	0.00	0.00
Aquatic Fees	920.00		
Concessions	0.00	9,200.00	-9,200.00
Contributions/Grant Opportuniti	6,000.00		
Daily Pass Admission	0.00	0.00	0.00
Donation	0.00	20,000.00	-20,000.00
Fundraiser	0.00	5,000.00	-5,000.00
Interest	1.69		
Room and Pool Rental	837.00		
SSP Pass	1,707.50	20,000.00	-18,292.50
SSP Programs	2,447.00		
SSP REVENUE	3,963.00		
Super Splash Pass	4,842.39		
Swim Programs	0.00	0.00	0.00
Total Income	20,718.58	54,200.00	-33,481.42
Expense			
(A)Payroll Expenses			
FICA Expense	110.76		
Unemployment Expense	51.76		
Wages Hourly Part Time	1,447.88		
Total (A)Payroll Expenses	1,610.40		
Bank Charges	193.90	3,200.00	-3,006.10
Building Repairs/Maintenance	913.03	600.00	313.03
Concession Supplies	400.00	2,800.00	-2,400.00
Consultant Services	5,234.25	17,000.00	-11,765.75
Contractor Fees	288.75	32,125.00	-31,836.25
Electric Utilities	823.46	4,550.00	-3,726.54
Equipment Parts/Repairs	1,105.12	400.00	705.12
Fax/Modem	826.78		
Gas Utilities	209.68	500.00	-290.32
Janitorial Supplies	0.00	360.00	-360.00
Landscaping Supplies	0.00	100.00	-100.00
Licenses	0.00	50.00	-50.00
Maintenance Contracts	0.00	105.00	-105.00
Misc Supplies	22.38	250.00	-227.62
New Equipment	1,299.00		
Office Equipment	587.16		
Office Supplies	0.00	160.00	-160.00
Paint/Supplies	26.27	50.00	-23.73
Program Supplies	0.00	600.00	-600.00
Safety/First Aid Supplies	0.00	200.00	-200.00
Shop Supplies/Small Tools	12.99		
Telephone Expense	258.79	700.00	-441.21
Water Utilities	101.64	2,250.00	-2,148.36
Total Expense	13,913.60	66,000.00	-52,086.40
Net Income	**6,804.98**	**-11,800.00**	**18,604.98**

Carbondale Park District
Profit & Loss Prev Year Comparison
May 2021

	May 21	May 20	$ Change	% Change
Income				
Alternative Rev-Food Reimb	0.00	988.14	-988.14	-100.0%
Alternative Revenue	284.25	514.75	-230.50	-44.8%
Aquatic Fees	568.00	-123.30	691.30	560.7%
AWECC	0.00	0.00	0.00	0.0%
Beer Sales	2,603.70	234.84	2,368.86	1,008.7%
Concessions	973.86	79.04	894.82	1,132.1%
Driving Range	2,972.00	440.00	2,532.00	575.5%
Facility Rental	200.00	0.00	200.00	100.0%
Fees From User Groups	0.00	4,858.22	-4,858.22	-100.0%
Gaming Machines	474.39	0.00	474.39	100.0%
Golf Cart Fees	9,752.00	2,260.00	7,492.00	331.5%
Golf Fees	22,084.03	10,365.97	11,718.06	113.0%
Interest	12.58	5.02	7.56	150.6%
Kid Korner Fees	3,859.50	0.00	3,859.50	100.0%
Kitchen	1,895.16	0.00	1,895.16	100.0%
Merchandise	2,363.27	851.72	1,511.55	177.5%
Miscellaneous Other Revenue	0.00	82.00	-82.00	-100.0%
Miscellaneous Shop Revenue	-60.54	125.40	-185.94	-148.3%
Park Equipment/Garden Rent	1,852.50	-35.00	1,887.50	5,392.9%
Rec Program Fees	5,556.90	0.00	5,556.90	100.0%
Replacement Taxes	32,787.58	12,579.11	20,208.47	160.7%
Room and Pool Rental	812.00	0.00	812.00	100.0%
Sales Tax	763.64	61.96	701.68	1,132.5%
SSP Pass	425.00	0.00	425.00	100.0%
SSP Programs	75.00	0.00	75.00	100.0%
SSP REVENUE	2,835.00	0.00	2,835.00	100.0%
State Payments	2,864.50	0.00	2,864.50	100.0%
Super Splash Pass	-66.25	0.00	-66.25	-100.0%
Tax Anticipation Warrant	0.00	50,000.00	-50,000.00	-100.0%
Total Income	95,888.07	83,287.87	12,600.20	15.1%
Expense				
(A)Payroll Expenses				
FICA Expense	6,103.81	4,185.74	1,918.07	45.8%
Health Insurance Expense	1,223.49	100.78	1,122.71	1,114.0%
IMRF Expense	5,751.34	4,637.14	1,114.20	24.0%
On Call Wages	0.00	18,827.16	-18,827.16	-100.0%
Overtime	875.33	75.71	799.62	1,056.2%
Salaries	23,407.72	16,330.34	7,077.38	43.3%
Unemployment Expense	2,303.65	599.55	1,704.10	284.2%
Wages Hourly Fulltime	31,828.05	18,079.81	13,748.24	76.0%
Wages Hourly Part Time	26,518.34	3,699.18	22,819.16	616.9%
(A)Payroll Expenses - Other	0.00	1,308.63	-1,308.63	-100.0%
Total (A)Payroll Expenses	98,011.73	67,844.04	30,167.69	44.5%

Carbondale Park District
Profit & Loss Prev Year Comparison
May 2021

	May 21	May 20	$ Change	% Change
Advertising/Promotion	50.50	0.00	50.50	100.0%
Athletic Field Supplies	71.94	0.00	71.94	100.0%
Awards/Recognition	322.10	0.00	322.10	100.0%
Bank Charges	1,504.02	109.07	1,394.95	1,279.0%
BEER/LIQUOR	1,351.30	0.00	1,351.30	100.0%
Building Repairs/Maintenance	2,156.76	0.00	2,156.76	100.0%
Chemicals	2,113.05	208.63	1,904.42	912.8%
CO-OP Program Expense	160.00	0.00	160.00	100.0%
Computer Equipment/Software	0.00	25.60	-25.60	-100.0%
Concession Supplies	1,012.58	0.00	1,012.58	100.0%
Consultant Services	5,984.25	0.00	5,984.25	100.0%
Contractor Fees	3,156.11	0.00	3,156.11	100.0%
Dues and Subscriptions	213.76	0.00	213.76	100.0%
Electric Utilities	3,886.37	1,569.53	2,316.84	147.6%
Equipment Parts/Repairs	2,227.07	1,171.78	1,055.29	90.1%
Equipment Replacement	193.45	986.24	-792.79	-80.4%
Fax/Modem	1,404.95	1,196.00	208.95	17.5%
Fertilizer	313.49	0.00	313.49	100.0%
Field Trip Expense	32.60	0.00	32.60	100.0%
Food/Provisions	1,687.04	9.98	1,677.06	16,804.2%
Fuel/Lubricants	3,111.14	0.00	3,111.14	100.0%
Gas Utilities	4,900.35	1,560.97	3,339.38	213.9%
Golf Shop Supplies	1,664.49	-47.09	1,711.58	3,634.7%
Inspection Fee	0.00	140.00	-140.00	-100.0%
Irrigation/Drainage Supply	192.53	0.00	192.53	100.0%
Janitorial Supplies	518.43	166.00	352.43	212.3%
KITCHEN SUPPLIES	114.80	0.00	114.80	100.0%
Landscaping Supplies	859.10	0.00	859.10	100.0%
Leases	175.05	182.83	-7.78	-4.3%
Legal and Accounting Fees	7,644.00	0.00	7,644.00	100.0%
Loan Interest	42,777.00	0.00	42,777.00	100.0%
Maintenance Contracts	1,466.88	762.16	704.72	92.5%
Misc Supplies	291.20	25.00	266.20	1,064.8%
New Equipment	1,299.00	0.00	1,299.00	100.0%
Office Equipment	2,408.71	0.00	2,408.71	100.0%
Office Supplies	704.20	0.00	704.20	100.0%
Paint/Supplies	42.41	60.53	-18.12	-29.9%
Payment Other Entities	97.24	0.00	97.24	100.0%
Penalties	853.50	24.97	828.53	3,318.1%
Postage/Freight	368.97	0.00	368.97	100.0%
Program Supplies	2,054.14	0.00	2,054.14	100.0%
Rentals	570.75	0.00	570.75	100.0%
Sales Tax Expense	559.00	3.00	556.00	18,533.3%
Shop Supplies/Small Tools	1,088.61	7.38	1,081.23	14,650.8%
Telephone Expense	2,278.54	299.55	1,978.99	660.7%

Carbondale Park District
Profit & Loss Prev Year Comparison
May 2021

	May 21	May 20	$ Change	% Change
Vehicle Parts/Repairs	2,096.82	550.26	1,546.56	281.1%
Water Utilities	1,108.77	26.48	1,082.29	4,087.2%
Total Expense	205,098.70	76,882.91	128,215.79	166.8%
Net Income	**-109,210.63**	**6,404.96**	**-115,615.59**	**-1,805.1%**

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

	Jan - May 21	Jan - May 20	$ Change	% Change
Income				
Alternative Rev-Food Reimb	2,828.75	3,332.61	-503.86	-15.1%
Alternative Revenue	310.88	12,144.15	-11,833.27	-97.4%
Alternative Revenue-Other	50.00	6,166.09	-6,116.09	-99.2%
Aquatic Fees	1,308.29	16,146.25	-14,837.96	-91.9%
AWECC	-471.00	34,946.42	-35,417.42	-101.4%
Beer Sales	6,333.62	715.92	5,617.70	784.7%
Concessions	2,536.62	369.43	2,167.19	586.6%
Contributions/Grant Opportuniti	47,650.00	2,893.05	44,756.95	1,547.1%
Donation	0.00	7,025.00	-7,025.00	-100.0%
Driving Range	10,054.50	444.00	9,610.50	2,164.5%
Facility Rental	350.00	0.00	350.00	100.0%
Fees From User Groups	0.00	7,172.22	-7,172.22	-100.0%
Gaming Machines	564.14	580.18	-16.04	-2.8%
Gift Certificates (Golf)	0.00	-50.00	50.00	100.0%
Golf Cart Fees	35,107.90	12,506.16	22,601.74	180.7%
Golf Fees	96,187.74	45,393.64	50,794.10	111.9%
Interest	44.90	6,613.35	-6,568.45	-99.3%
Kid Korner Fees	22,867.00	18,903.76	3,963.24	21.0%
Kitchen	2,973.90	0.00	2,973.90	100.0%
Merchandise	5,753.02	1,777.43	3,975.59	223.7%
Miscellaneous Other Revenue	0.00	84.18	-84.18	-100.0%
Miscellaneous Shop Revenue	658.68	177.73	480.95	270.6%
Mobile Home Taxes	746.33	0.00	746.33	100.0%
Park Equipment/Garden Rent	3,667.50	600.00	3,067.50	511.3%
Real Estate Taxes	103,611.24	113,722.66	-10,111.42	-8.9%
Rec Program Fees	18,997.41	4,008.66	14,988.75	373.9%
Replacement Taxes	78,744.90	49,437.69	29,307.21	59.3%
Room and Pool Rental	887.00	588.00	299.00	50.9%
Sales Tax	1,703.29	230.04	1,473.25	640.4%
SSP Pass	1,707.50	0.00	1,707.50	100.0%
SSP Programs	2,447.00	0.00	2,447.00	100.0%
SSP REVENUE	3,963.00	0.00	3,963.00	100.0%
State Payments	12,643.67	18,619.90	-5,976.23	-32.1%
Super Splash Pass	4,842.39	0.00	4,842.39	100.0%
Tax Anticipation Warrant	0.00	250,000.00	-250,000.00	-100.0%
Total Income	469,070.17	614,548.52	-145,478.35	-23.7%

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

	Jan - May 21	Jan - May 20	$ Change	% Change
Expense				
(A)Payroll Expenses				
FICA Expense	23,206.64	29,297.82	-6,091.18	-20.8%
Health Insurance Expense	44,520.09	49,889.34	-5,369.25	-10.8%
IMRF Expense	22,136.68	26,238.24	-4,101.56	-15.6%
On Call Wages	0.00	42,356.19	-42,356.19	-100.0%
Overtime	1,152.92	589.28	563.64	95.7%
Salaries	103,036.24	137,695.00	-34,658.76	-25.2%
Unemployment Expense	9,354.30	10,103.66	-749.36	-7.4%
Wages Hourly Fulltime	144,389.04	143,137.22	1,251.82	0.9%
Wages Hourly Part Time	69,055.67	70,754.06	-1,698.39	-2.4%
(A)Payroll Expenses - Other	0.00	1,313.21	-1,313.21	-100.0%
Total (A)Payroll Expenses	416,851.58	511,374.02	-94,522.44	-18.5%
Advertising/Promotion	377.75	144.21	233.54	161.9%
Athletic Field Supplies	71.94	0.00	71.94	100.0%
Awards/Recognition	322.10	-150.12	472.22	314.6%
Bank Charges	5,025.37	2,747.47	2,277.90	82.9%
BEER/LIQUOR	1,351.30	0.00	1,351.30	100.0%
Building Repairs/Maintenance	12,917.49	5,931.01	6,986.48	117.8%
Chemicals	4,991.09	2,677.01	2,314.08	86.4%
CO-OP Program Expense	160.00	683.85	-523.85	-76.6%
Computer Equipment/Software	450.00	1,421.84	-971.84	-68.4%
Concession Supplies	4,363.27	863.41	3,499.86	405.4%
Construction Materials	55.72	26.08	29.64	113.7%
Consultant Services	6,284.25	12,058.84	-5,774.59	-47.9%
Contractor Fees	9,123.46	14,150.01	-5,026.55	-35.5%
Dues and Subscriptions	5,210.40	680.08	4,530.32	666.2%
Electric Utilities	17,445.05	18,317.51	-872.46	-4.8%
Equipment Parts/Repairs	4,117.04	2,023.82	2,093.22	103.4%
Equipment Replacement	1,006.33	1,486.24	-479.91	-32.3%
Fax/Modem	6,439.25	5,958.35	480.90	8.1%
Fertilizer	901.49	0.00	901.49	100.0%
Field Trip Expense	691.60	446.80	244.80	54.8%
Food/Provisions	4,274.81	5,326.54	-1,051.73	-19.8%
Fuel/Lubricants	6,180.00	2,389.57	3,790.43	158.6%
Gas Utilities	12,853.87	21,392.62	-8,538.75	-39.9%
Golf Shop Supplies	5,508.65	1,451.61	4,057.04	279.5%
Inspection Fee	3,247.57	248.50	2,999.07	1,206.9%
Irrigation/Drainage Supply	192.53	11.42	181.11	1,585.9%
Janitorial Service	0.00	18.00	-18.00	-100.0%
Janitorial Supplies	1,475.77	1,831.82	-356.05	-19.4%
KITCHEN SUPPLIES	114.80	0.00	114.80	100.0%
Landscaping Supplies	1,082.13	396.06	686.07	173.2%
Leases	887.40	927.23	-39.83	-4.3%
Legal and Accounting Fees	16,296.00	20,830.00	-4,534.00	-21.8%

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

	Jan - May 21	Jan - May 20	$ Change	% Change
Licenses	177.25	495.00	-317.75	-64.2%
Loan Interest	42,777.00	0.00	42,777.00	100.0%
Maintenance Contracts	5,081.54	6,708.54	-1,627.00	-24.3%
Meeting Expense	84.00	80.00	4.00	5.0%
Misc Supplies	300.12	301.78	-1.66	-0.6%
New Equipment	1,299.00	0.00	1,299.00	100.0%
Office Equipment	3,165.97	0.00	3,165.97	100.0%
Office Supplies	1,963.14	2,000.88	-37.74	-1.9%
Paint/Supplies	86.69	136.81	-50.12	-36.6%
Payment Other Entities	97.24	0.00	97.24	100.0%
Penalties	853.50	24.97	828.53	3,318.1%
Postage/Freight	641.80	555.56	86.24	15.5%
Printing/Reproduction	0.00	122.50	-122.50	-100.0%
Program Supplies	3,340.04	3,316.87	23.17	0.7%
Rentals	1,343.50	509.00	834.50	164.0%
Repairs and Maintenance	0.00	6.99	-6.99	-100.0%
Safety/First Aid Supplies	0.00	2,953.08	-2,953.08	-100.0%
Sales Tax Expense	1,013.00	208.00	805.00	387.0%
Shop Supplies/Small Tools	1,883.81	421.55	1,462.26	346.9%
Site Amenities	0.00	121.28	-121.28	-100.0%
Taw Loan Repayment	0.00	50,189.86	-50,189.86	-100.0%
Telephone Expense	4,257.24	4,822.64	-565.40	-11.7%
Training and Travel	149.00	2,360.51	-2,211.51	-93.7%
Vehicle Parts/Repairs	5,552.73	3,612.12	1,940.61	53.7%
Water Utilities	2,899.33	2,599.77	299.56	11.5%
Workman's Comp Insurance	7,851.00	7,832.00	19.00	0.2%
Total Expense	635,086.91	725,043.51	-89,956.60	-12.4%
Net Income	**-166,016.74**	**-110,494.99**	**-55,521.75**	**-50.3%**