

**Bourbonnais Township Park District
Board of Commissioners Meeting
Exploration Station... a children's museum
1095 W Perry Street, Bourbonnais, IL 60914
November 23, 2015 at 5:30 P.M.**

The November 23, 2015 Board of Commissioners Meeting was called to order by President Delabre at 5:30 pm with the following people present:

Commissioners Present: Kim Bennett, Clark Gregoire, Brian Hebert, Anthony Settle (arrived at 5:36 P.M.) and Wayne Delabre.

Appointees Present: Dan Borschnack, Paula Jacobi and Hollice Clark

Staff Present: Paula Rogers, Sarah Winkel, Kristi Schu, Brent LeBran, Frank Cianci, Brittany Beck, Brandi Kaner and Amy DuMontelle

Visitors Present: Dr. J. Paul, Sandi Sandeno, Paul Schu

Public Comment: - N/A

Living History Advisory Committee Chairman, Dr. James Paul addressed the Board of Commissioners with a proposed plan to create and install "history boards" in multiple locations at the Perry Farm. Mock up history boards have been made and were available to view. President Delabre would like to meet and discuss this project further.

Garage status report: Repairs needed to the garage at Perry Farm are slated for 2016. The plan is to go out for bids sometime around February 2016

Pride Recognition: Sarah Winkel presented Kristi Schu and Paul Schu with a P.R.I.D.E. (Personal Responsibility In Determining Excellence) Certificate and thanked them both for all that they do.

Staff Reports:

Executive Director: – Hollice Clark submitted his monthly Executive Director Report (filed with the November 23, 2015 Board Packet). Along with this report Mr. Clark reported the following:
-Recently attended the Illinois Association of Park Districts, IAPD Legal Symposium.
-State Conference is coming January 28 and 29, 2016.
-The Christmas Luncheon will be held on December 10, 2016, further information will be sent via email.

Finance & Personnel – Paula Rogers handed out the following:

- a Balance Sheet Prev Year Comparison (as of October 31, 2015)
- a Profit & Loss Prev Year Comparison, May through October 2015 report
- a Profit & Loss Budget vs. Actual, May through October 2015 report
- a memo including a summary update on the final audit
- the current tax levy worksheet for tax year 2015

All will be filed with the November 23, 2015 Board Packet.

Paula Rogers reported the following:
-A summary of the reports handed out.

Exploration Station – Sarah Winkel submitted her monthly report for the Exploration Station which is included in the November 23, 2015 Board Packet. Brittaney Beck addressed the Board with highlights from the Exploration Station monthly report:

- Sleepy Hollow 2015 brought in approximately \$10,000 (ten thousand dollars and 00/100) more than 2014.
- Frosty Express is scheduled for Saturday and Sunday December 12 & 13, 2015
- The January – April 2016 Brochure went to print on October 27th and should be in mailboxes Monday December 7th.
- Dr. Clapper was here last week for Back Safety Training
- We are preparing for our Loss Control Review in November 2016

Diamond Point – Mike Crews submitted his monthly Diamond Point Park Report. This report has been filed with the November 23, 2015 Board Packet. Highlights were given by Hollice Clark as follows:

- The sod work on high traffic areas due to construction is complete
- Winterizing the complex has begun.
- Batting Cage construction is pending.

Parks & Grounds – Brent LeBran submitted a monthly Parks and Grounds Report. This report has been filed with the November 23, 2015 Board Packet. Brent reported the following:

- Preventative maintenance has begun on summer equipment to put in storage.
- All winter equipment is in the shop and ready to go.
- Willow Haven shut down projects will begin soon.

Recreation:

Hollice Clark reported that all staff has submitted their first draft for the winter brochure. It is exciting to see the new programs that will be offered to our residents and community. The Recreation Station is seeing record enrollment in our Preschool and Before and After School programs. For the Commissioner's reference, a Recreation Department Cancellation Report has been included in the board packet.

Reports were submitted from staff members and all reports have been filed with the October 26, 2015 Board Packet, these include:

- November Board Report, Brandi Kaner
- November Board Report, Lisa Milton
- November Board Report, Jackie Prim
- WH November 2015, Nicole Jenkins

Ad Hoc Committee Reports:

Special Recreation: *October 20, 2015 minutes were submitted*

Living History: *October 14, 2015 minutes were submitted*

A motion was made to accept the minutes submitted by ad hoc committees by Bennett. Seconded by Gregoire. All in Favor, Motion carried.

Consent Agenda:

A motion was made by Settle to approve the consent agenda. Seconded by Bennett
Roll call: Bennett -Aye, Gregoire -Aye, Hebert – Abstained, Settle-Aye; Delabre-Aye. Motion carried.

- Approval of minutes for Regular Board Meeting- October 26, 2015
- Approval of bills

Unfinished Business:

New Business:

At 6:13 p.m. the President announced that the next agenda item for the Board of Park Commissioners was a PUBLIC HEARING to hear public comment concerning the intent of the Board of Park Commissioners to sell (not to exceed) \$875,000.00 (eight hundred seventy-five thousand dollars and 00/100) General Obligation Limited Tax Park Bonds for the payment of land condemned or purchase for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of the District and for the payment of the expense incident thereto.

President Delabre opened the discussion and explained the reasons for the proposed issuance of the Bonds were to fund the Diamond Point Backstop and Dugout Replacement and the Perry Farm Paving Project.

Gregoire motioned to open the Public Hearing. Settle seconded. All in Favor, Motion carried

Park Commissioner comments: __none__

Written testimony concerning the proposed issuance of the Bonds: __none__

Oral testimony or public comments concerning the proposed issuance of the Bonds: __none__

Settle moved to adjourn the Hearing. Bennett seconded. Roll call: Bennett -Aye, Gregoire -Aye, Hebert – Aye, Settle-Aye; Delabre-Aye. All in Favor. Motion carried.

Dan Borschnack explained the different sections of the Financial Audit and The Management Discussion and Analysis.

A motion was made by Gregoire to give approval to the 2014 – 2015 Financial Audit for the Park District. Seconded by Bennett.

Roll call: Bennett -Aye, Gregoire -Aye, Hebert – Aye, Settle-Aye; Delabre-Aye. Motion carried.

Review of the 2015 Tax Levy Ordinance and Bennett made a motion to place Ordinance 2015-04 on display. Settle seconded. All in Favor, Motion carried.

A motion was made by Gregoire to approve the appointment of Paula Rogers as the Bourbonnais Township Park Districts IMRF Authorized Agent. Seconded by Bennett.

Roll call: Bennett -Aye, Gregoire -Aye, Hebert – Aye, Settle-Aye; Delabre-Aye. Motion carried.

A motion was made by Settle to approve changes to Board Policy 3-110 Vacation Leave. Seconded by Gregoire.

Roll call: Bennett -Aye, Gregoire -Aye, Hebert – Aye, Settle-Aye; Delabre-Aye. Motion carried.

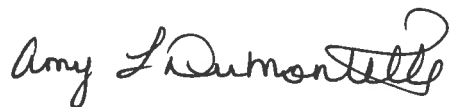
A motion was made by Gregoire to approve changes to Personnel Policy 303 Vacation Benefits and Personnel Policy 305 Holidays. Seconded by Settle.
Roll call: Bennett -Aye, Gregoire -Aye, Hebert – Aye, Settle-Aye; Delabre-Aye. Motion carried.

A motion was made by Settle to approve the proposed Organizational Chart for the Park District. Seconded by Gregoire.
Roll call: Bennett -Abstained, Gregoire -Aye, Hebert – Nay, Settle-Aye; Delabre-Aye. Motion carried.

A motion was made by Settle to approve the Deputy Director Job Description. Seconded by Gregoire.
Roll call: Bennett -Aye, Gregoire -Aye, Hebert – Nay, Settle-Aye; Delabre-Aye. Motion carried.

Motion to adjourn at by Hebert, seconded by Settle. All in favor, Motion carried.

Respectfully submitted,



Amy L. DuMontelle,
Administrative Assistant



Hollie Clark, III, Executive Director

December 14, 2015

Date



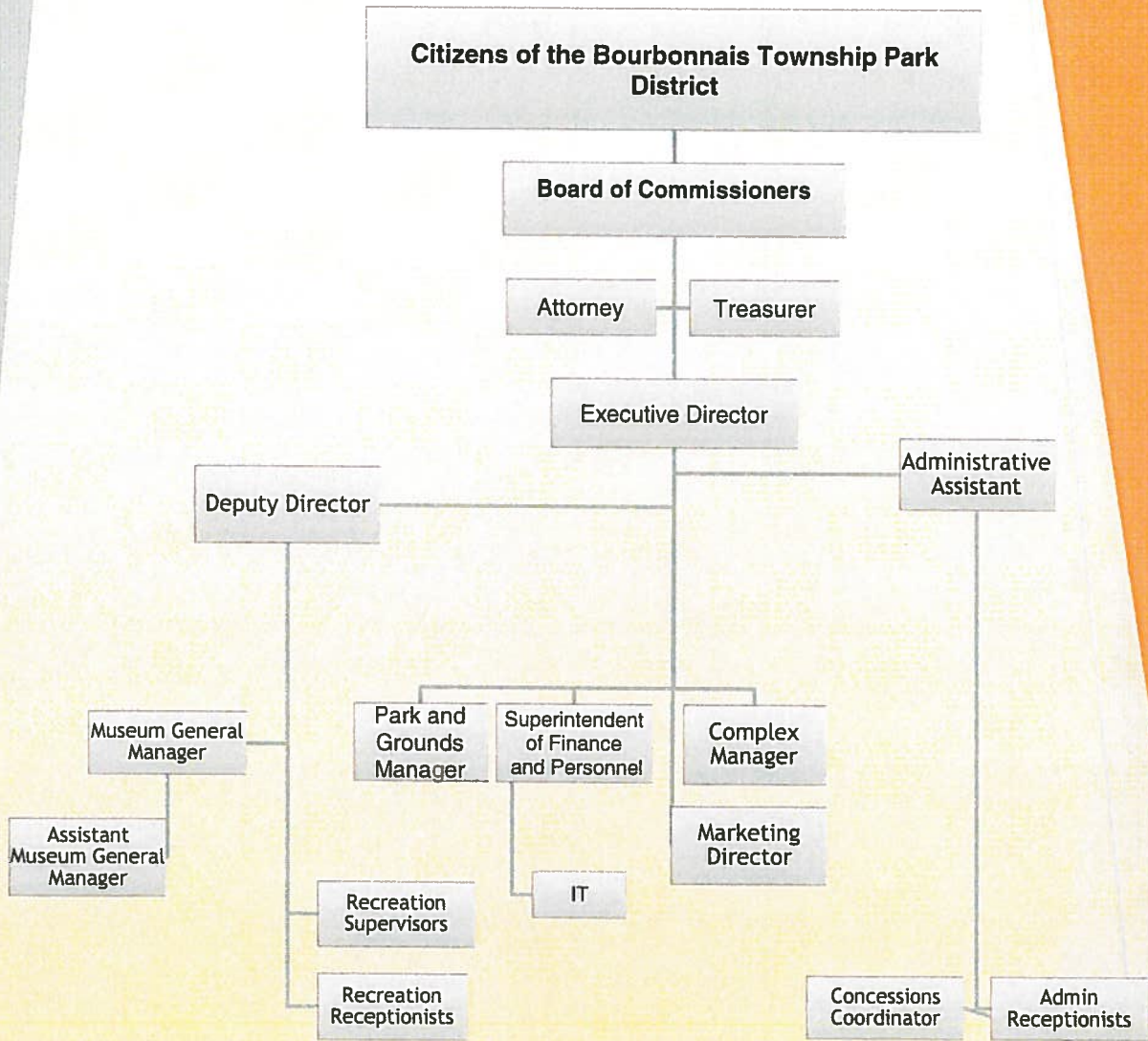
Wayne Delabre, President

12-14-15

Date

Minutes approved at the board meeting of December 14, 2015.

Bourbonnais Township Park District Administration Organizational Chart



MEMO

To: Board of Commissioners, Bourbonnais Township Park District
From: Paula Rogers, Superintendent of Finance and Personnel
Date: November 23, 2015
Re: Finance and Personnel Report

Audit

The final audit reports are being distributed at tonight's Board meeting. The auditor's opinion was unqualified and the Statement of Net Position show the Park District assets exceeded liabilities by \$5,775,419 as of April 30, 2015. The change in net position was (\$8,665). The fund deficits in the General Fund, Recreation Fund, and the Liability Insurance fund still remain a concern. But the Tax Levy for fiscal 2016 and the levy being proposed tonight contain measures that should address these deficit balances. dollars

Tax Levy

Attached are copies of the current tax levy worksheet for tax year 2015, along with the calculation of the limiting rate, the EAV and tax levy history for the past 5 years and the audited ending fund balances as of April 30, 2015. I have included 3 possible levy amounts based on the estimated limit, and increases of 3.99% and 4.99%. For the second year in a row I am requesting no tax funds for the IMRF and Social Security funds. Both of these funds have balances sufficient enough to cover the required expenditures over the coming fiscal years. The tax levy request will be distributed among the other funds in a manner that should reduce the deficits in the General Fund, Recreation Fund, and the Liability Insurance funds.

Financials

October financials are attached. We remain in good shape compared with both budget and prior year. Program fees, Special events and admission fees are all showing increases over last year.

BOURBONNAIS TOWNSHIP PARK DISTRICT

**Tax Levy Worksheet
Fiscal Year 2016-2017**

FUND	#	2015			
		LEVY	K3 EXTENS	TIF	Receivable
001 General	1	\$589,350	\$580,046	\$567,546	\$567,546
003 Bond/Interest	2	294,631	301,485	294,988	294,988
005 IMRF	3	0			0
014 Police	4	32,742	32,649	31,946	31,946
027 Audit	5	33,854	33,344	32,625	32,625
035 Insurance	6	148,859	147,269	144,095	144,095
047 Social Security	7	0			0
122 Recreation	8	769,429	757,185	740,868	740,868
123 Museum	9	245,562	241,744	236,534	236,535
123 Museum PFLHM	9				0
125 Paving/Lighting	10	33,854	33,344	32,625	32,625
126 Special Rec Programs	11	192,852	197,285	193,034	193,034
Totals (Capped)		1,853,650	1,825,581	1,786,239	1,786,240
Totals (NotCapped)		487,483	498,770	488,022	488,022
Prior Year Tax Levy		\$ 2,341,133	\$ 2,324,351	\$ 2,274,261	\$ 2,274,262

Capped Funds	Max rate	Max \$ Based on Current Tax Codes	Based on Limited Extension	Projected @ 3.99%	Projected @ 4.99%
001 General	0.3500	\$2,376,570	\$ 550,000	\$ 570,486	\$ 575,986
005 IMRF	None		-	-	-
014 Police	0.0250	169,755	32,222	33,680	34,071
027 Audit	0.0050	33,951	33,951	33,951	33,951
035 Insurance	None		155,000	155,000	155,000
047 Social Security	None		-	-	-
122 Recreation	0.1200	814,824	747,273	781,072	790,146
123 Museum	0.0700	475,314	238,580	249,371	252,268
125 Paving/Lighting	0.0050	33,951	33,951	33,951	33,951
			\$ 1,790,977	\$ 1,857,511	\$ 1,875,374

Uncapped Funds					
003 Bond/Interest	N/A		\$293,631	\$293,631	\$293,631
126 Special Recreation	0.0400	300,279	\$193,546	\$193,546	\$193,546
			\$ 2,278,154	\$ 2,344,688	\$ 2,362,551

Estimated Tax Rate		0.3355%	0.3453%	0.3479%
Increase over Prior Year's Levy		0.1711%	3.9900%	4.9900%
Rate Setting EAV Prior Year *	\$679,695,435			
Estimated Rate Setting EAV	\$685,120,930			
New Construction	\$6,100,988			
Assuming EAV Denominator	\$679,019,942			

*Per Kim Scanlon at the Kankakee County Assessor's Office 815-936-5630

Prior Year Agregate Extension	\$1,786,240
Truth in Taxation Threshold 105%	\$1,875,552

BOURBONNAIS TOWNSHIP PARK DISTRICT

Balance Sheet Prev Year Comparison

As of October 31, 2015

3:35 PM

11/23/15

Accrual Basis

	Oct 31, 15	Oct 31, 14	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 · Peoples Bank - Checking	1,613,505.66	1,758,887.94	-145,382.28	-8.3%
1012 · Peoples Bank-Flex Spending	4,818.94	1,920.90	2,898.04	150.9%
1013-04 · Homestar Bank - BTPD Foundation	18,657.25	18,707.25	-50.00	-0.3%
1019 · Peoples Bank- Clearing Account	0.00	-30.00	30.00	100.0%
1025 · Midland Money Market	293,566.18	292,837.55	728.63	0.3%
Total Checking/Savings	1,930,548.03	2,072,323.64	-141,775.61	-6.8%
Accounts Receivable				
1200 · Accounts Receivable	590.00	667.00	-77.00	-11.5%
Total Accounts Receivable	590.00	667.00	-77.00	-11.5%
Other Current Assets				
1120-01 · 1120-01 Refunds Receivables	409.90	0.00	409.90	100.0%
1026 · Cash on Hand				
1026-14 · Cash on Hand - Willowhaven	100.00	100.00	0.00	0.0%
1026-01 · Cash on Hand - PFH	700.00	600.00	100.00	16.7%
1026-03 · Cash on Hand - Rec	410.00	410.00	0.00	0.0%
1026-04 · Cash on Hand - Museum	675.00	530.00	145.00	27.4%
1026-15 · Cash on Hand - Complex	0.00	250.00	-250.00	-100.0%
Total 1026 · Cash on Hand	1,885.00	1,890.00	-5.00	-0.3%
1100 · Property Tax Receivable				
1100-01 · Prop tax-Gen	23,014.62	7,105.94	15,908.68	223.9%
1100-02 · Prop tax-Spec Rec	7,829.70	2,733.01	5,096.69	186.5%
1100-03 · Prop tax-Rec	30,046.95	7,856.70	22,190.25	282.4%
1100-04 · Prop tax-Museum	9,592.42	3,356.45	6,235.97	185.8%
1100-05 · Prop tax-Police	1,294.77	946.78	347.99	36.8%
1100-06 · Prop tax-Paving	1,349.61	469.53	880.08	187.4%
1100-07 · Prop tax-Audit	1,298.85	469.53	829.32	176.6%
1100-08 · Prop tax-IMRF	0.00	1,269.06	-1,269.06	-100.0%
1100-09 · Prop tax-Social Security	0.00	1,570.26	-1,570.26	-100.0%
1100-10 · Prop tax-Bond	11,963.80	4,119.38	7,844.42	190.4%
1100-11 · Prop tax-Insurance	5,844.45	1,786.19	4,058.26	227.2%
Total 1100 · Property Tax Receivable	92,235.17	31,682.83	60,552.34	191.1%
Total Other Current Assets	94,530.07	33,572.83	60,957.24	181.6%
Total Current Assets	2,025,668.10	2,106,563.47	-80,895.37	-3.8%
Fixed Assets				
Assets not being depreciated				
1500 · Fixed Assets - Land	2,501,804.00	2,501,804.00	0.00	0.0%
Total Assets not being depreciated	2,501,804.00	2,501,804.00	0.00	0.0%
Depreciable Assets				
1594 · Accum Depr - Furniture & Equip	-1,269,675.21	-1,170,822.25	-98,852.96	-8.4%
1592 · Accum Depr - Building & Improv	-2,108,263.21	-1,945,401.20	-162,862.01	-8.4%
1510 · Fixed Assets - Land Imprmnts	3,745,784.47	3,669,722.86	76,061.61	2.1%

BOURBONNAIS TOWNSHIP PARK DISTRICT

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1013-04 - Homestar Bank - BTPD Foundation	18,657.25	18,707.25	-50.00	-0.3%
1019 - Peoples Bank- Clearing Account	0.00	-30.00	30.00	100.0%
1025 - Midland Money Market	293,566.18	292,837.55	728.63	0.3%
Total Checking/Savings	1,930,548.03	2,072,323.64	-141,775.61	-6.8%
Accounts Receivable				
1200 - Accounts Receivable	590.00	667.00	-77.00	-11.5%
Total Accounts Receivable	590.00	667.00	-77.00	-11.5%
Other Current Assets				
1120-01 - 1120-01 Refunds Receivables	409.90	0.00	409.90	100.0%
1026 - Cash on Hand				
1026-14 - Cash on Hand - Willowhaven	100.00	100.00	0.00	0.0%
1026-01 - Cash on Hand - PFH	700.00	600.00	100.00	16.7%
1026-03 - Cash on Hand - Rec	410.00	410.00	0.00	0.0%
1026-04 - Cash on Hand - Museum	675.00	530.00	145.00	27.4%
1026-15 - Cash on Hand - Complex	0.00	250.00	-250.00	-100.0%
Total 1026 - Cash on Hand	1,885.00	1,890.00	-5.00	-0.3%
1100 - Property Tax Receivable				
1100-01 - Prop tax-Gen	23,014.62	7,105.94	15,908.68	223.9%
1100-02 - Prop tax-Spec Rec	7,829.70	2,733.01	5,096.69	186.5%
1100-03 - Prop tax-Rec	30,046.95	7,856.70	22,190.25	282.4%
1100-04 - Prop tax-Museum	9,592.42	3,356.45	6,235.97	185.8%
1100-05 - Prop tax-Police	1,294.77	946.78	347.99	36.8%
1100-06 - Prop tax-Paving	1,349.61	469.53	880.08	187.4%
1100-07 - Prop tax-Audit	1,298.85	469.53	829.32	176.6%
1100-08 - Prop tax-IMRF	0.00	1,269.06	-1,269.06	-100.0%
1100-09 - Prop tax-Social Security	0.00	1,570.26	-1,570.26	-100.0%
1100-10 - Prop tax-Bond	11,963.80	4,119.38	7,844.42	190.4%
1100-11 - Prop tax-Insurance	5,844.45	1,786.19	4,058.26	227.2%
Total 1100 - Property Tax Receivable	92,235.17	31,682.83	60,552.34	191.1%
Total Other Current Assets	94,530.07	33,572.83	60,957.24	181.6%
Total Current Assets	2,025,668.10	2,106,563.47	-80,895.37	-3.8%
Fixed Assets				
Assets not being depreciated				
1500 - Fixed Assets - Land	2,501,804.00	2,501,804.00	0.00	0.0%
Total Assets not being depreciated	2,501,804.00	2,501,804.00	0.00	0.0%
Depreciable Assets				
1594 - Accum Depr - Furniture & Equip	-1,269,675.21	-1,170,822.25	-98,852.96	-8.4%
1592 - Accum Depr - Building & Improv	-2,108,263.21	-1,945,401.20	-162,862.01	-8.4%
1510 - Fixed Assets - Land Imprmnts	3,745,784.47	3,669,722.86	76,061.61	2.1%

BOURBONNAIS TOWNSHIP PARK DISTRICT

Balance Sheet Prev Year Comparison

As of October 31, 2015

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11/23/15
Accrual Basis

	Oct 31, 15	Oct 31, 14	\$ Change	% Change
1520 · Fixed Assets-Bldgs,Eqmt,Furn.	4,811,779.42	4,656,063.16	155,716.26	3.3%
1530 · Furniture & Equipment	1,687,123.57	1,601,509.61	85,613.96	5.4%
1590 · Accum Depr - Land Improvements	-1,728,064.26	-1,608,072.35	-119,991.91	-7.5%
Total Depreciable Assets	5,138,684.78	5,202,999.83	-64,315.05	-1.2%
Total Fixed Assets	7,640,488.78	7,704,803.83	-64,315.05	-0.8%
TOTAL ASSETS	9,666,156.88	9,811,367.30	-145,210.42	-1.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	17,182.91	12,469.71	4,713.20	37.8%
Total Accounts Payable	17,182.91	12,469.71	4,713.20	37.8%
Other Current Liabilities				
2030 · IMRF Payable				
2030-08 · IMRF Payable - Employer	7,473.48	6,115.03	1,358.45	22.2%
2030-01 · IMRF Payable - Employee	3,093.88	2,767.61	326.27	11.8%
Total 2030 · IMRF Payable	10,567.36	8,882.64	1,684.72	19.0%
2400-01 · Gift Card Balances Remaining	1,141.21	741.01	400.20	54.0%
2010 · Accts Payable				
2010-01 · A/P-General	7,689.22	2,337.78	5,351.44	228.9%
2010-03 · A/P-Rec	14,699.02	7,175.54	7,523.48	104.9%
2010-04 · A/P-Museum	7,588.29	2,815.50	4,772.79	169.5%
2010-11 · A/P-Insurance	17,617.28	0.00	17,617.28	100.0%
2010-13 · A/P-PFLHM	355.23	106.53	248.70	233.5%
2010-15 · A/P-Complex	2,155.42	262.24	1,893.18	721.9%
Total 2010 · Accts Payable	50,104.46	12,697.59	37,406.87	294.6%
2021-09 · FICA Payable	669.70	0.00	669.70	100.0%
2022-09 · Medicare Payable	-669.70	0.00	-669.70	-100.0%
2023 · SIT Payable	0.00	356.82	-356.82	-100.0%
2024 · Worker's Comp & SUTA Payable	0.00	0.76	-0.76	100.0%
2032 · Misc. Payroll Deductions	0.00	36.00	-36.00	-100.0%
2070 · Accrued interest payable	35,356.73	37,308.93	-1,952.20	-5.2%
2100 · AFLAC Insurance & Fees Payable	420.69	133.95	286.74	214.1%
2101 · AFLAC FSA Payable	124.92	-297.48	422.40	142.0%
2300 · Deferred Revenue				
2300-01 · Defer rev-Gen	23,014.62	7,105.94	15,908.68	223.9%
2300-02 · Defer rev-Spec Rec	7,829.70	2,733.01	5,096.69	186.5%
2300-03 · Defer rev-Rec	30,046.95	7,856.70	22,190.25	282.4%
2300-04 · Defer rev-Museum	9,592.42	3,356.45	6,235.97	185.8%
2300-05 · Defer rev-Police	1,294.77	946.78	347.99	36.8%
2300-06 · Defer rev-Paving	1,349.61	469.53	880.08	187.4%
2300-07 · Defer rev-Audit	1,298.85	469.53	829.32	176.6%
2300-08 · Defer rev-IMRF	0.00	1,269.06	-1,269.06	-100.0%
2300-09 · Defer rev-Social Security	0.00	1,570.26	-1,570.26	-100.0%
2300-10 · Defer rev-Bond	11,963.80	4,119.38	7,844.42	190.4%

BOURBONNAIS TOWNSHIP PARK DISTRICT Balance Sheet Prev Year Comparison

As of October 31, 2015

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11/23/15
Accrual Basis

	Oct 31, 15	Oct 31, 14	\$ Change	% Change
2300-11 · Defer rev-Insurance	5,844.45	1,786.19	4,058.26	227.2%
Total 2300 · Deferred Revenue	92,235.17	31,682.83	60,552.34	191.1%
2350-01 · Household Credits Refundable	-1,372.20	-3,085.15	1,712.95	55.5%
Total Other Current Liabilities	188,578.34	88,456.38	100,121.96	113.2%
Total Current Liabilities	205,761.25	100,926.09	104,835.16	103.9%
Long Term Liabilities				
1800 · Unamortized Bond Issue Costs				
1810 · Bond Issue Costs	3,599.00	3,599.00	0.00	0.0%
1820 · Less Accum Amortization	-1,200.00	-960.00	-240.00	-25.0%
Total 1800 · Unamortized Bond Issue Costs	2,399.00	2,639.00	-240.00	-9.1%
2040 · Bond Payable				
2040.1 · Bonds-current	200,000.00	190,000.00	10,000.00	5.3%
2040 · Bond Payable - Other	2,240,000.00	2,440,000.00	-200,000.00	-8.2%
Total 2040 · Bond Payable	2,440,000.00	2,630,000.00	-190,000.00	-7.2%
2050 · Capital Lease Obligation				
2051 · Cap Lease-Current	25,701.77	0.00	25,701.77	100.0%
2050 · Capital Lease Obligation - Other	105,550.49	50,701.77	54,848.72	108.2%
Total 2050 · Capital Lease Obligation	131,252.26	50,701.77	80,550.49	158.9%
2080 · Accrued comp absences	30,788.41	27,590.81	3,197.60	11.6%
Total Long Term Liabilities	2,604,439.67	2,710,931.58	-106,491.91	-3.9%
Total Liabilities	2,810,200.92	2,811,857.67	-1,656.75	-0.1%
Equity				
3800 · Intercompany Due To / Due From				
1901-05 · DUE FROM GENERAL - POLICE	-150,000.00	0.00	-150,000.00	-100.0%
2905-01 · DUE TO POLICE FUND - GENERAL	150,000.00	0.00	150,000.00	100.0%
1911-08 · DUE FROM INSURANCE FUND - IMRF	-18,600.95	-104,030.00	85,429.05	82.1%
2908-11 · DUE TO IMRF FUND - INS	18,600.95	104,030.00	-85,429.05	-82.1%
2911-15 · DUE TO INSURANCE FUND - COMPLEX	0.00	24,738.34	-24,738.34	-100.0%
2909-15 · DUE TO SOC SEC FUND - COMPLEX	150,000.00	150,000.00	0.00	0.0%
2908-15 · DUE TO IMRF FUND - COMPLEX	87,433.04	125,033.70	-37,600.66	-30.1%
2908-01 · DUE TO IMRF FUND - GENERAL	11,569.69	11,569.69	0.00	0.0%
2905-15 · DUE TO POLICE FUND - COMPLEX	150,000.00	150,000.00	0.00	0.0%
2902-15 · DUE TO SPEC REC FUND - COMPLEX	150,000.00	150,000.00	0.00	0.0%
1915-11 · DUE FROM RECREATION FUND - INS	0.00	-24,738.34	24,738.34	100.0%
1915-09 · DUE FROM RECREATION FUND - SS	-150,000.00	-150,000.00	0.00	0.0%
1915-08 · DUE FROM RECREATION FUND - IMRF	-87,433.04	-125,033.70	37,600.66	30.1%
1915-05 · DUE FROM RECREATION FUND - POL	-150,000.00	-150,000.00	0.00	0.0%
1915-02 · DUE FROM RECREATION FUND - SPEC	-150,000.00	-150,000.00	0.00	0.0%
1901-08 · DUE FROM GENERAL FUND - IMRF	-11,569.69	-11,569.69	0.00	0.0%
Total 3800 · Intercompany Due To / Due From	0.00	0.00	0.00	0.0%
3000 · Investment in Fixed Assets				
3002 · Fixed Assets	12,429,099.27	12,429,099.27	0.00	0.0%

BOURBONNAIS TOWNSHIP PARK DISTRICT
Balance Sheet Prev Year Comparison
 As of October 31, 2015

3:35 PM
 11/23/15
 Accrual Basis

	Oct 31, 15	Oct 31, 14	\$ Change	% Change
3004 · Accumulated Depreciation	-4,724,295.44	-4,724,295.44	0.00	0.0%
3006 · Related Debt	-2,772,554.74	-2,707,656.47	-64,898.27	-2.4%
Total 3000 · Investment in Fixed Assets	4,932,249.09	4,997,147.36	-64,898.27	-1.3%
3010 · Fund Equity				
3010-01 · General Fund	-32,285.35	-110,487.52	78,202.17	70.8%
3010-02 · Spec Rec Fund	237,356.72	237,356.72	0.00	0.0%
3010-03 · Rec Fund	775,687.63	680,622.17	95,065.46	14.0%
3010-04 · Museum Fund	155,236.62	114,086.51	41,150.11	36.1%
3010-05 · Police Fund	300,237.45	297,739.89	2,497.56	0.8%
3010-06 · Paving Fund	114,701.94	114,701.94	0.00	0.0%
3010-07 · Audit Fund	56,260.43	54,628.51	1,631.92	3.0%
3010-08 · IMRF Fund	358,686.97	358,686.97	0.00	0.0%
3010-09 · Social Security Fund	261,369.36	261,369.36	0.00	0.0%
3010-10 · Bond fund	55,311.30	55,311.30	0.00	0.0%
3010-11 · Insurance Fund	-28,276.56	191,498.66	-219,775.22	-114.8%
3010-15 · Complex Fund	-1,402,450.21	-1,403,678.03	1,227.82	0.1%
3010 · Fund Equity - Other	0.00	-64,899.18	64,899.18	100.0%
Total 3010 · Fund Equity	851,836.30	786,937.30	64,899.00	8.3%
3900 · Retained Earnings	-8,663.45	1.49	-8,664.94	-581,539.6%
Net Income	1,080,534.02	1,215,423.48	-134,889.46	-11.1%
Total Equity	6,855,955.96	6,999,509.63	-143,553.67	-2.1%
TOTAL LIABILITIES & EQUITY	9,666,156.88	9,811,367.30	-145,210.42	-1.5%

BOURBONNAIS TOWNSHIP PARK DISTRICT

Profit & Loss Budget vs. Actual

May through October 2015

	May - Oct 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4101 · Program Fees				
4101-04 · Program Fees - Museum	3,810.75	5,500.00	-1,689.25	69.3%
4101-03 · Program Fees - Rec	323,732.16	504,060.00	-180,327.84	64.2%
Total 4101 · Program Fees	327,542.91	509,560.00	-182,017.09	64.3%
4000 · Property Taxes Received				
4000-01 · Property Taxes - General	544,531.07	567,545.69	-23,014.62	95.9%
4000-02 · Property Taxes - Spec Rec	185,203.80	193,033.50	-7,829.70	95.9%
4000-03 · Property Taxes - Recreation	710,821.07	740,868.02	-30,046.95	95.9%
4000-04 · Property Taxes - Museum	170,206.19	177,400.51	-7,194.32	95.9%
4000-05 · Property Taxes - Police	30,650.92	31,945.69	-1,294.77	95.9%
4000-06 · Property Taxes - Paving & Light	31,301.15	32,625.38	-1,324.23	95.9%
4000-07 · Property Taxes - Audit	31,301.15	32,625.38	-1,324.23	95.9%
4000-08 · Property Taxes - IMRF	0.00			
4000-09 · Property Taxes-Social Security	0.00			
4000-10 · Property Taxes - Bond Retirement	283,024.02	294,987.82	-11,963.80	95.9%
4000-11 · Property Taxes - Insurance	138,250.98	144,095.43	-5,844.45	95.9%
4000-13 · Property Taxes - PFLHFM	56,735.40	59,133.50	-2,398.10	95.9%
Total 4000 · Property Taxes Received	2,182,025.75	2,274,260.92	-92,235.17	95.9%
4020 · Interest Income				
4020-01 · Interest Income - General	983.05	2,300.00	-1,316.95	42.7%
4020-02 · Interest Income-Spec Rec	0.00	5.00	-5.00	0.0%
4020-03 · Interest Income - Rec	0.00	14.00	-14.00	0.0%
4020-04 · Interest Income - Museum	0.00	6.00	-6.00	0.0%
4020-05 · Interest Income-Police	0.00	2.00	-2.00	0.0%
4020-06 · Interest Income-Paving	0.00	1.00	-1.00	0.0%
4020-07 · Interest Income-Audit	0.00	1.00	-1.00	0.0%
4020-10 · Interest Income - Bonds	0.00	8.00	-8.00	0.0%
4020-11 · Interest Income-Insurance	0.00	3.00	-3.00	0.0%
Total 4020 · Interest Income	983.05	2,340.00	-1,356.95	42.0%
4103 · Special Events				
4103-01 · Special Events-PFP	4,780.00			
4103-03 · Special Events- Recreations	13,273.47	37,300.00	-24,026.53	35.6%
4103-04 · Special Events - Mus	49,568.60	41,300.00	8,268.60	120.0%
4103-15 · Special Events - Complex	3,500.00			
Total 4103 · Special Events	71,122.07	78,600.00	-7,477.93	90.5%
4102 · Birthday Parties				
4102-03 · Birthday Parties-Rec	3,286.75	6,500.00	-3,213.25	50.6%
4102-04 · Birthday Party Services - Mus	7,963.00	27,086.00	-19,123.00	29.4%
Total 4102 · Birthday Parties	11,249.75	33,586.00	-22,336.25	33.5%
4110 · Admission Fees				
4110-04 · Animal Room Admissions - Museum	143.00	2,800.00	-2,657.00	5.1%
4111-04 · Admission Fees - Regular	40,817.64	72,000.00	-31,182.36	56.7%
4112-04 · Admission Fees -School Groups	10,352.00	20,000.00	-9,648.00	51.8%
4120-04 · Membership Fees - Mus	8,341.20	18,000.00	-9,658.80	46.3%

BOURBONNAIS TOWNSHIP PARK DISTRICT

Profit & Loss Budget vs. Actual

May through October 2015

	May - Oct 15	Budget	\$ Over Budget	% of Budget
Total Income	2,814,401.01	3,254,236.92	-439,835.91	86.5%
Expense				
5000 · Salaries & Benefits				
5003-00 · Salaries Seasonal				
5003-15 · Salaries - PTS - Complex	66,142.98	104,588.26	-38,445.28	63.2%
5003-13 · Salaries - PTS - PFLHM	0.00	39,975.00	-39,975.00	0.0%
5003-05 · Salaries - PTS - Police	2,734.67	6,310.16	-3,575.49	43.3%
5003-04 · Salaries - PTS - Mus	44,917.49	48,946.19	-4,028.70	91.8%
5003-03 · Salaries - PTS - Rec	101,471.48	236,862.70	-135,391.22	42.8%
5003-01 · Salaries - PTS - General	22,634.02	42,584.20	-19,950.18	53.2%
Total 5003-00 · Salaries Seasonal	237,900.64	479,266.51	-241,365.87	49.6%
5002-00 · Salaries Part Time				
5002-07 · Salaries - PT - Audit	2,000.00	4,800.00	-2,800.00	41.7%
5002-15 · Salaries - PT - Complex	589.70	1,213.60	-623.90	48.6%
5002-04 · Salaries - PT - Museum	7,154.51	60,161.70	-53,007.19	11.9%
5002-03 · Salaries - PT - Recreation	18,613.97	34,593.75	-15,979.78	53.8%
5002-01 · Salaries - PT - General	14,785.99	36,005.43	-21,219.44	41.1%
Total 5002-00 · Salaries Part Time	43,144.17	136,774.48	-93,630.31	31.5%
5001-00 · Salaries Full Time				
5001-15 · Salaries - FT - Complex	20,259.20	43,742.78	-23,483.58	46.3%
5001-11 · Salaries - FT - Insurance	18,081.18	37,464.09	-19,382.91	48.3%
5001-07 · Salaries - FT - Audit	9,982.71	20,615.61	-10,632.90	48.4%
5001-05 · Salaries - FT - Police	5,882.34	12,170.17	-6,287.83	48.3%
5001-04 · Salaries - FT - Museum	43,213.57	93,244.52	-50,030.95	46.3%
5001-03 · Salaries - FT - Recreation	124,993.18	234,776.43	-109,783.25	53.2%
5001-01 · Salaries - FT - General	94,967.80	235,262.72	-140,294.92	40.4%
Total 5001-00 · Salaries Full Time	317,379.98	677,276.32	-359,896.34	46.9%
5030-00 · Employee Insurance				
5030-15 · Employee Insurances - Comp	8,831.16	22,779.45	-13,948.29	38.8%
5030-13 · Employee Insurances - PFLHFM	683.00			
5030-11 · Employee Insurances - Insurance	5,804.92	12,051.93	-6,247.01	48.2%
5030-07 · Employee Insurances - Audit	2,799.88	5,945.16	-3,145.28	47.1%
5030-05 · Employee Insurances - Police	2,807.02	5,694.86	-2,887.84	49.3%
5030-04 · Employee Insurances - Mus	6,790.55	14,757.27	-7,966.72	46.0%
5030-03 · Employee Insurances - Rec	47,748.60	93,868.97	-46,120.37	50.9%
5030-01 · Employee Insurances - Gen	32,649.87	81,240.39	-48,590.52	40.2%
Total 5030-00 · Employee Insurance	108,115.00	236,338.03	-128,223.03	45.7%
5010-08 · IMRF Expense	43,416.79	85,266.86	-41,850.07	50.9%
5020-09 · Social Security Tax Expense	44,260.61	74,204.08	-29,943.47	59.6%
5040-11 · Workers Comp & SUTA - Insurance	8,408.30	12,790.91	-4,382.61	65.7%
Total 5000 · Salaries & Benefits	802,625.49	1,701,917.19	-899,291.70	47.2%
5100 · Supplies Expense				
5112-02 · Motor Fuel & Oils - Spec Rec	79.00			
5121-13 · Office Supplies - PFLH	9.68			
5124-15 · Concession Supplies - Comp	0.00	500.00	-500.00	0.0%

BOURBONNAIS TOWNSHIP PARK DISTRICT

Profit & Loss Budget vs. Actual

May through October 2015

	May - Oct 15	Budget	\$ Over Budget	% of Budget
5170-15 · Public Relations - Complex	413.00	500.00	-87.00	82.6%
5171-01 · Marketing - General	928.93	3,000.00	-2,071.07	31.0%
5171-03 · Marketing - Rec	227.96			
5171-04 · Marketing - Museum	13.00	1,750.00	-1,737.00	0.7%
5171-15 · Marketing - Complex	0.00	1,000.00	-1,000.00	0.0%
5175-01 · Food Concessions-General	195.24			
5175-03 · Food Concessions-Rec	944.20	4,650.00	-3,705.80	20.3%
5175-04 · Food Concessions-Mus	2,599.91	3,250.00	-650.09	80.0%
5175-15 · Food Concessions - Complex	34,316.69	43,000.00	-8,683.31	79.8%
5180-01 · Non-Food Concessions - Museum	1,961.10	3,600.00	-1,638.90	54.5%
5190-01 · Miscellaneous Supplies - Gen	329.45	2,200.00	-1,870.55	15.0%
5190-03 · Miscellaneous Supplies - Rec	621.19	2,500.00	-1,878.81	24.8%
5190-04 · Miscellaneous Supplies - Mus	421.07	1,400.00	-978.93	30.1%
5190-15 · Miscellaneous Supplies-Complex	34.75	500.00	-465.25	7.0%
Total 5100 · Supplies Expense	228,924.08	330,271.00	-101,346.92	69.3%
5300 · Services				
5312-10 · Professional Services - Bonds	0.00	1,000.00	-1,000.00	0.0%
5301-11 · Liability Insurance	26,425.92	61,821.18	-35,395.26	42.7%
5302-02 · River Valley SRA	13,000.00	146,922.84	-133,922.84	8.8%
5310-01 · Legal Services	5,188.75	12,700.00	-7,511.25	40.9%
5311-07 · Audit Expense	0.00	7,500.00	-7,500.00	0.0%
5312-01 · Professional Services - General	5,307.26	4,000.00	1,307.26	132.7%
5312-02 · Professional Services-Spec Rec	340.00	4,500.00	1,639.37	136.4%
5312-03 · Professional Services - Rec	6,139.37	3,675.00	-489.73	86.7%
5312-04 · Professional Services - Mus	3,185.27			
5312-15 · Professional Services - Comp	1,657.10			
5320-01 · Dues & Subscriptions - Gen	3,091.00	11,635.00	-8,544.00	26.6%
5320-03 · Dues & Subscriptions - Rec	115.61	1,525.00	-1,409.39	7.6%
5320-04 · Dues & Subscriptions - Mus	110.00	2,436.00	-2,326.00	4.5%
5320-15 · Dues & Subscriptions-Comp	10.00	600.00	-590.00	1.7%
5321-01 · Emp Mileage Reimb - General	2,597.58	4,600.00	-2,002.42	56.5%
5321-03 · Emp Mileage Reimb - Rec	343.28			
5321-04 · Emp Mileage Reimb - Mus	171.80	700.00	-528.20	24.5%
5321-15 · Emp Mileage Reimb - Comp	0.00	200.00	-200.00	0.0%
5322-01 · Emp Continuing Educ - Gen	3,593.39	7,700.00	-4,106.61	46.7%
5322-03 · Emp Continuing Educ - Rec	980.00	7,100.00	-6,120.00	13.8%
5322-04 · Emp Continuing Educ - Mus	3,926.30	4,700.00	-773.70	83.5%
5322-15 · Emp Continuing Educ - Comp	119.75	2,250.00	-2,130.25	5.3%
5323-01 · Board Development	2,065.96	8,450.00	-6,384.04	24.4%
5330-03 · Program Contracts - Rec	114,985.63	81,490.00	33,495.63	141.1%
5330-04 · Program Contracts - Mus	125.00	3,490.00	-3,365.00	3.6%
5331-01 · Equipment Rental - Gen	5,057.45	3,900.00	1,157.45	129.7%
5331-03 · Equipment Rental - Rec	4,075.00	7,800.00	-3,725.00	52.2%
5331-04 · Equipment Rental - Mus	2,097.73	3,900.00	-1,802.27	53.8%
5331-15 · Equipment Rental-Complex	0.00	1,250.00	-1,250.00	0.0%
5332-01 · Building Rental-Gen.	0.00	3,150.00	-3,150.00	0.0%
5332-03 · Building Rental - Rec	0.00	12,450.00	-12,450.00	0.0%
5332-04 · Building Rental - Mus	0.00	3,150.00	-3,150.00	0.0%
5340-01 · Printing - General	4,654.75	9,000.00	-4,345.25	51.7%
5340-03 · Printing - Rec	9,309.50	18,000.00	-8,690.50	51.7%

BOURBONNAIS TOWNSHIP PARK DISTRICT
Profit & Loss Budget vs. Actual
 May through October 2015

	May - Oct 15	Budget	\$ Over Budget	% of Budget
5510-13 · Facilities - PFLHM	432.22	840.00	-407.78	51.5%
5510-15 · Facilities - Complex	3,219.89	720.00	2,499.89	447.2%
5520-01 · Vehicle Expense - General	1,091.10	6,300.00	-5,208.90	17.3%
5520-03 · Vehicle Expense-Recreation	4,744.52	2,400.00	2,344.52	197.7%
5520-04 · Vehicle Expense - Museum	70.00			
5520-15 · Vehicle Expense - Complex	237.00	250.00	-13.00	94.8%
5530-01 · Equipment Repairs - General	5,136.69	3,500.00	1,636.69	146.8%
5530-03 · Equipment Repairs - Rec	715.00	500.00	215.00	143.0%
5530-04 · Equipment Repairs - Museum	375.00			
5530-13 · Equipment Repairs - PFLHM	99.54	500.00	-400.46	19.9%
5530-15 · Equipment Repairs - Complex	2,558.65	6,000.00	-3,441.35	42.6%
5590-01 · Miscellaneous Repairs - General	22.27			
5590-03 · Miscellaneous Repairs - Rec	351.00			
5590-15 · Miscellaneous Repairs - Complex	489.08			
Total 5500 · Repairs & Maintenance	51,134.89	39,760.00	11,374.89	128.6%
5700 · Capital Items & Improvements				
5702-01 · Facilities - General	38.88	11,000.00	-10,961.12	0.4%
5702-02 · Facilities - Spec Rec	3,964.22			
5702-03 · Facilities - Recreation	37,592.18	10,000.00	27,592.18	375.9%
5702-15 · Facilities - Complex	9,761.00			
5703-01 · Grounds - General	1,000.64	5,000.00	-3,999.36	20.0%
5703-06 · Grounds - Pave/Light	8,942.00			
5703-15 · Grounds - Complex	175,179.42			
5710-01 · Equipment - General	75,502.37	93,380.20	-17,877.83	80.9%
5710-03 · Equipment - Recreation	24,913.85	36,260.00	-11,346.15	68.7%
5710-04 · Equipment - Museum	16,307.16	23,760.00	-7,452.84	68.6%
5710-05 · Equipment-Police	27,048.00	15,963.00	11,085.00	169.4%
5710-15 · Equipment - Complex	16,506.10	37,939.00	-21,432.90	43.5%
5720-04 · Museum Exhibit Capital Imprvmts	11,515.00			
Total 5700 · Capital Items & Improvements	408,270.82	233,302.20	174,968.62	175.0%
5900 · Bond & Interest Payments				
5950-01 · Int Pmt Capital Lease - General	1,297.88			
5901-10 · Principal Payments - Bonds	0.00	200,000.00	-200,000.00	0.0%
5950-10 · Interest Expense - Bonds	47,315.63	94,631.26	-47,315.63	50.0%
Total 5900 · Bond & Interest Payments	48,613.51	294,631.26	-246,017.75	16.5%
Total Expense	1,865,119.25	3,262,600.75	-1,397,481.50	57.2%
Net Ordinary Income	949,281.76	-8,363.83	957,645.59	-11,349.8%
Other Income/Expense				
Other Income				
4950 · Proceeds from Cap Lease				
4950-15 · Proceeds from Cap Lease - Compl	12,939.00	12,939.00	0.00	100.0%
4950-05 · Proceeds from Cap Lease - Polic	22,992.00	16,325.00	6,667.00	140.8%
4950-04 · Proceeds from Cap Lease - Mus	13,540.00	23,760.00	-10,220.00	57.0%
4950-03 · Proceeds from Cap Lease - Rec	13,540.00	23,760.00	-10,220.00	57.0%
4950-01 · Proceeds from Cap Lease - Gen	68,241.26	69,500.00	-1,258.74	98.2%

BOURBONNAIS TOWNSHIP PARK DISTRICT

Profit & Loss Prev Year Comparison

May through October 2015

Ordinary Income/Expense Income	May - Oct 15	May - Oct 14	\$ Change	% Change
4101 - Program Fees				
4101-04 - Program Fees - Museum	3,810.75	3,400.59	410.16	12.1%
4101-03 - Program Fees - Rec	323,732.16	289,129.58	34,602.58	12.0%
Total 4101 - Program Fees	327,542.91	292,530.17	35,012.74	12.0%
4000 - Property Taxes Received				
4000-01 - Property Taxes - General	544,531.07	492,999.06	51,532.01	10.5%
4000-02 - Property Taxes - Spec Rec	185,203.80	189,614.99	-4,411.19	-2.3%
4000-03 - Property Taxes - Recreation	710,821.07	545,144.30	165,676.77	30.4%
4000-04 - Property Taxes - Museum	170,206.19	174,717.41	-4,511.22	-2.6%
4000-05 - Property Taxes - Police	30,650.92	65,688.22	-35,037.30	-53.3%
4000-06 - Property Taxes - Paving & Light	31,301.15	32,504.47	-1,203.32	-3.7%
4000-07 - Property Taxes - Audit	31,301.15	32,504.47	-1,203.32	-3.7%
4000-08 - Property Taxes - IMRF	0.00	88,034.94	-88,034.94	-100.0%
4000-09 - Property Taxes-Social Security	0.00	109,029.74	-109,029.74	-100.0%
4000-10 - Property Taxes - Bond Retirement	283,024.02	285,776.62	-2,752.60	-1.0%
4000-11 - Property Taxes - Insurance	138,250.98	123,926.81	14,324.17	11.6%
4000-13 - Property Taxes - PFLHFM	56,735.40	58,239.14	-1,503.74	-2.6%
Total 4000 - Property Taxes Received	2,182,025.75	2,198,180.17	-16,154.42	-0.7%
4020 - Interest Income				
4020-01 - Interest Income - General	983.05	897.71	85.34	9.5%
Total 4020 - Interest Income	983.05	897.71	85.34	9.5%
4103 - Special Events				
4103-01 - Special Events-PFP	4,780.00	0.00	4,780.00	100.0%
4103-03 - Special Events- Recreations	13,273.47	5,462.50	7,810.97	143.0%
4103-04 - Special Events - Mus	49,568.60	44,360.10	5,208.50	11.7%
4103-15 - Special Events - Complex	3,500.00	0.00	3,500.00	100.0%
Total 4103 - Special Events	71,122.07	49,822.60	21,299.47	42.8%
4102 - Birthday Parties				
4102-03 - Birthday Parties-Rec	3,286.75	0.00	3,286.75	100.0%
4102-04 - Birthday Party Services - Mus	7,963.00	7,637.50	325.50	4.3%
Total 4102 - Birthday Parties	11,249.75	7,637.50	3,612.25	47.3%
4110 - Admission Fees				
4110-04 - Animal Room Admissions - Museum	143.00	117.00	26.00	22.2%
4111-04 - Admission Fees - Regular	40,817.64	32,734.00	8,083.64	24.7%
4112-04 - Admission Fees -School Groups	10,352.00	9,582.00	770.00	8.0%
4120-04 - Membership Fees - Mus	8,341.20	8,251.00	90.20	1.1%
Total 4110 - Admission Fees	59,653.84	50,684.00	8,969.84	17.7%
4130 - Facility Rentals				
4130-01 - Facility Rentals - General	1,469.00	3,400.00	-1,931.00	-56.8%
4130-03 - Facility Rentals - Rec	7,021.00	14,236.70	-7,215.70	-50.7%
4130-04 - Facility Rentals - Museum	650.00	875.50	-225.50	-25.8%
4130-15 - Facility Rentals - Complex	52,290.00	47,441.75	4,848.25	10.2%

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	May - Oct 15	May - Oct 14	\$ Change	% Change
5003-01 · Salaries - PTS - General	22,634.02	60,662.86	-38,028.84	-62.7%
Total 5003-00 · Salaries Seasonal	237,900.64	287,360.21	-49,459.57	-17.2%
5002-00 · Salaries Part Time				
5002-07 · Salaries - PT - Audit	2,000.00	1,916.67	83.33	4.4%
5002-15 · Salaries - PT - Complex	589.70	0.00	589.70	100.0%
5002-04 · Salaries - PT - Museum	7,154.51	10,600.03	-3,445.52	-32.5%
5002-03 · Salaries - PT - Recreation	18,613.97	6,114.90	12,499.07	204.4%
5002-01 · Salaries - PT - General	14,785.99	4,057.22	10,728.77	264.4%
Total 5002-00 · Salaries Part Time	43,144.17	22,688.82	20,455.35	90.2%
5001-00 · Salaries Full Time				
5001-15 · Salaries - FT - Complex	20,259.20	19,736.60	522.60	2.7%
5001-11 · Salaries - FT - Insurance	18,081.18	18,907.76	-826.58	-4.4%
5001-07 · Salaries - FT - Audit	9,982.71	10,680.90	-698.19	-6.5%
5001-05 · Salaries - FT - Police	5,882.34	5,986.86	-104.52	-1.8%
5001-04 · Salaries - FT - Museum	43,213.57	39,563.27	3,650.30	9.2%
5001-03 · Salaries - FT - Recreation	124,993.18	102,115.13	22,878.05	22.4%
5001-01 · Salaries - FT - General	94,967.80	73,519.11	21,448.69	29.2%
Total 5001-00 · Salaries Full Time	317,379.98	270,509.63	46,870.35	17.3%
5030-00 · Employee Insurance				
5030-15 · Employee Insurances - Comp	8,831.16	8,623.21	207.95	2.4%
5030-13 · Employee Insurances - PFLHFM	683.00	-706.10	1,389.10	196.7%
5030-11 · Employee Insurances - Insurance	5,804.92	5,139.63	665.29	12.9%
5030-07 · Employee Insurances - Audit	2,799.88	2,913.43	-113.55	-3.9%
5030-05 · Employee Insurances - Police	2,807.02	2,575.65	231.37	9.0%
5030-04 · Employee Insurances - Mus	6,790.55	5,396.24	1,394.31	25.8%
5030-03 · Employee Insurances - Rec	47,748.60	21,397.05	26,351.55	123.2%
5030-01 · Employee Insurances - Gen	32,649.87	22,373.31	10,276.56	45.9%
Total 5030-00 · Employee Insurance	108,115.00	67,712.42	40,402.58	59.7%
5050-01 · Employee Discounts	0.00	250.00	-250.00	-100.0%
5010-08 · IMRF Expense	43,416.79	36,655.70	6,761.09	18.4%
5020-09 · Social Security Tax Expense	44,260.61	42,939.60	1,321.01	3.1%
5040-11 · Workers Comp & SUTA - Insurance	8,408.30	6,778.86	1,629.44	24.0%
Total 5000 · Salaries & Benefits	802,625.49	734,895.24	67,730.25	9.2%
5100 · Supplies Expense				
5112-02 · Motor Fuel & Oils - Spec Rec	79.00	0.00	79.00	100.0%
5121-13 · Office Supplies - PFLH	9.68	0.00	9.68	100.0%
5180-15 · Non-Food Concessions - Complex	4,214.24	0.00	4,214.24	100.0%
5103-15 · Special Events - Complex	1,818.00	0.00	1,818.00	100.0%
5130-04 · Bank & Credit Card Fees - Mus	2,701.43	0.00	2,701.43	100.0%
5130-03 · Bank & Credit Card Fees - Rec	5,402.85	0.00	5,402.85	100.0%
5130-01 · Bank & Credit Card Fees - Gen	2,954.43	8,393.17	-5,438.74	-64.8%
5101-01 · Program Supplies-General	15.00	3,585.43	-3,570.43	-99.6%
5101-03 · Program Supplies-Recreation	22,349.84	37,086.67	-14,736.83	-39.7%
5101-04 · Program Supplies-Museum	532.52	815.97	-283.45	-34.7%
5101-15 · Program Supplies-Complex	9,386.00	2,240.77	7,145.23	318.9%
5102-03 · Birthday Party Supplies-Rec	0.00	35.91	-35.91	-100.0%

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5190-04 · Miscellaneous Supplies - Mus	421.07	334.11	86.96	26.0%
5190-15 · Miscellaneous Supplies-Complex	34.75	429.87	-395.12	-91.9%
Total 5100 · Supplies Expense	228,924.08	213,929.88	14,994.20	7.0%
5300 · Services				
5301-11 · Liability Insurance	26,425.92	9,199.58	17,226.34	187.3%
5302-02 · River Valley SRA	13,000.00	7.53	12,992.47	172,542.8%
5310-01 · Legal Services	5,188.75	3,870.00	1,318.75	34.1%
5312-01 · Professional Services - General	5,307.26	9,742.43	-4,435.17	-45.5%
5312-02 · Professional Services-Spec Rec	340.00	0.00	340.00	100.0%
5312-03 · Professional Services - Rec	6,139.37	4,420.45	1,718.92	38.9%
5312-04 · Professional Services - Mus	3,185.27	7,029.35	-3,844.08	-54.7%
5312-13 · Professional Services-PFLHFM	0.00	10,080.00	-10,080.00	-100.0%
5320-01 · Professional Services - Comp	1,657.10	527.61	1,129.49	214.1%
5320-01 · Dues & Subscriptions - Gen	3,091.00	1,831.95	1,259.05	68.7%
5320-03 · Dues & Subscriptions - Rec	115.61	50.00	65.61	131.2%
5320-04 · Dues & Subscriptions - Mus	110.00	110.00	0.00	0.0%
5320-15 · Dues & Subscriptions-Comp	10.00	10.00	0.00	0.0%
5321-01 · Emp Mileage Reimb - General	2,597.58	2,833.72	-236.14	-8.3%
5321-03 · Emp Mileage Reimb - Rec	343.28	173.50	169.78	97.9%
5321-04 · Emp Mileage Reimb - Mus	171.80	366.92	-195.12	-53.2%
5322-01 · Emp Continuing Educ - Gen	3,593.39	2,872.15	721.24	25.1%
5322-03 · Emp Continuing Educ - Rec	980.00	1,465.54	-485.54	-33.1%
5322-04 · Emp Continuing Educ - Mus	3,926.30	3,201.82	724.48	22.6%
5322-15 · Emp Continuing Educ - Comp	119.75	187.00	-67.25	-36.0%
5323-01 · Board Development	2,065.96	476.74	1,589.22	333.4%
5330-01 · Program Contracts - Willowhaven	0.00	1,168.00	-1,168.00	-100.0%
5330-03 · Program Contracts - Rec	114,985.63	72,842.03	42,143.60	57.9%
5330-04 · Program Contracts - Mus	125.00	30.00	95.00	316.7%
5331-01 · Equipment Rental - Gen	5,057.45	4,957.91	99.54	2.0%
5331-03 · Equipment Rental - Rec	4,075.00	3,156.09	918.91	29.1%
5331-04 · Equipment Rental - Mus	2,097.73	1,271.33	826.40	65.0%
5332-01 · Building Rental-Gen.	0.00	1,575.00	-1,575.00	-100.0%
5332-03 · Building Rental - Rec	0.00	1,865.00	-1,865.00	-100.0%
5332-04 · Building Rental - Mus	0.00	1,575.00	-1,575.00	-100.0%
5340-01 · Printing - General	4,654.75	5,882.89	-1,228.14	-20.9%
5340-03 · Printing - Rec	9,309.50	12,475.60	-3,166.10	-25.4%
5340-04 · Printing - Museum	4,654.75	5,868.61	-1,213.86	-20.7%
5341-01 · Postage - General	2,287.93	1,545.26	742.67	48.1%
5341-03 · Postage - Rec	3,562.10	1,926.53	1,635.57	84.9%
5341-04 · Postage - Museum	2,181.05	1,180.04	1,001.01	84.8%
5341-15 · Postage - Complex	583.00	0.00	583.00	100.0%
5350-01 · Advertising - General	3,605.83	2,177.11	1,428.72	65.6%
5350-03 · Advertising - Rec	5,910.05	8,152.74	-2,242.69	-27.5%
5350-04 · Advertising - Museum	4,854.34	4,040.10	814.24	20.2%
5350-13 · Advertising-PFLHFM	0.00	122.00	-122.00	-100.0%
5350-15 · Advertising - Complex	932.90	0.00	932.90	100.0%
5360-03 · Program Refunds - Rec	42.00	-10.00	52.00	520.0%
5370-10 · Bond Insurance	345.00	0.00	345.00	100.0%
5390-01 · Miscellaneous Services - Gen	417.56	0.00	417.56	100.0%
5390-03 · Miscellaneous Services - Rec	1,001.70	911.00	90.70	10.0%

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5590-01 · Miscellaneous Repairs - General	22.27	0.00	22.27	100.0%
5590-03 · Miscellaneous Repairs - Rec	351.00	0.00	351.00	100.0%
5590-15 · Miscellaneous Repairs - Complex	489.08	0.00	489.08	100.0%
Total 5500 · Repairs & Maintenance	51,134.89	63,110.09	-11,975.20	-19.0%
5700 · Capital Items & Improvements				
5702-01 · Facilities - General	38.88	17,287.00	-17,248.12	-99.8%
5702-02 · Facilities - Spec Rec	3,964.22	0.00	3,964.22	100.0%
5702-03 · Facilities - Recreation	37,592.18	7,177.00	30,415.18	423.8%
5702-15 · Facilities - Complex	9,761.00	56,703.87	-46,942.87	-82.8%
5703-01 · Grounds - General	1,000.64	11,716.27	-10,715.63	-91.5%
5703-06 · Grounds - Pave/Light	8,942.00	0.00	8,942.00	100.0%
5703-15 · Grounds - Complex	175,179.42	0.00	175,179.42	100.0%
5710-01 · Equipment - General	75,502.37	6,704.69	68,797.68	1,026.1%
5710-03 · Equipment - Recreation	24,913.85	2,793.82	22,120.03	791.8%
5710-04 · Equipment - Museum	16,307.16	7,511.74	8,795.42	117.1%
5710-05 · Equipment-Police	27,048.00	539.22	26,508.78	4,916.1%
5710-15 · Equipment - Complex	16,506.10	1,082.77	15,423.33	1,424.4%
5720-04 · Museum Exhibit Capital Imprvmts	11,515.00	79,705.12	-68,190.12	-85.6%
Total 5700 · Capital Items & Improvements	408,270.82	191,221.50	217,049.32	113.5%
5900 · Bond & Interest Payments				
5950-01 · Int Pmt Capital Lease - General	1,297.88	2,114.41	-816.53	-38.6%
5950-10 · Interest Expense- Bonds	47,315.63	49,928.13	-2,612.50	-5.2%
Total 5900 · Bond & Interest Payments	48,613.51	52,042.54	-3,429.03	-6.6%
Total Expense	1,865,119.25	1,533,332.61	331,786.64	21.6%
Net Ordinary Income	949,281.76	1,215,423.48	-266,141.72	-21.9%
Other Income/Expense				
Other Income				
4950 · Proceeds from Cap Lease				
4950-15 · Proceeds from Cap Lease - Compl	12,939.00	0.00	12,939.00	100.0%
4950-05 · Proceeds from Cap Lease - Polic	22,992.00	0.00	22,992.00	100.0%
4950-04 · Proceeds from Cap Lease - Mus	13,540.00	0.00	13,540.00	100.0%
4950-03 · Proceeds from Cap Lease - Rec	13,540.00	0.00	13,540.00	100.0%
4950-01 · Proceeds from Cap Lease - Gen	68,241.26	0.00	68,241.26	100.0%
Total 4950 · Proceeds from Cap Lease	131,252.26	0.00	131,252.26	100.0%
Total Other Income	131,252.26	0.00	131,252.26	100.0%
Net Other Income	131,252.26	0.00	131,252.26	100.0%
Net Income	1,080,534.02	1,215,423.48	-134,889.46	-11.1%