

# **New Lenox Fire Protection District**

Financial Analysis

For the 3 Month(s) Ended March 31, 2018



# Revenue Highlights

25% of Budget Year

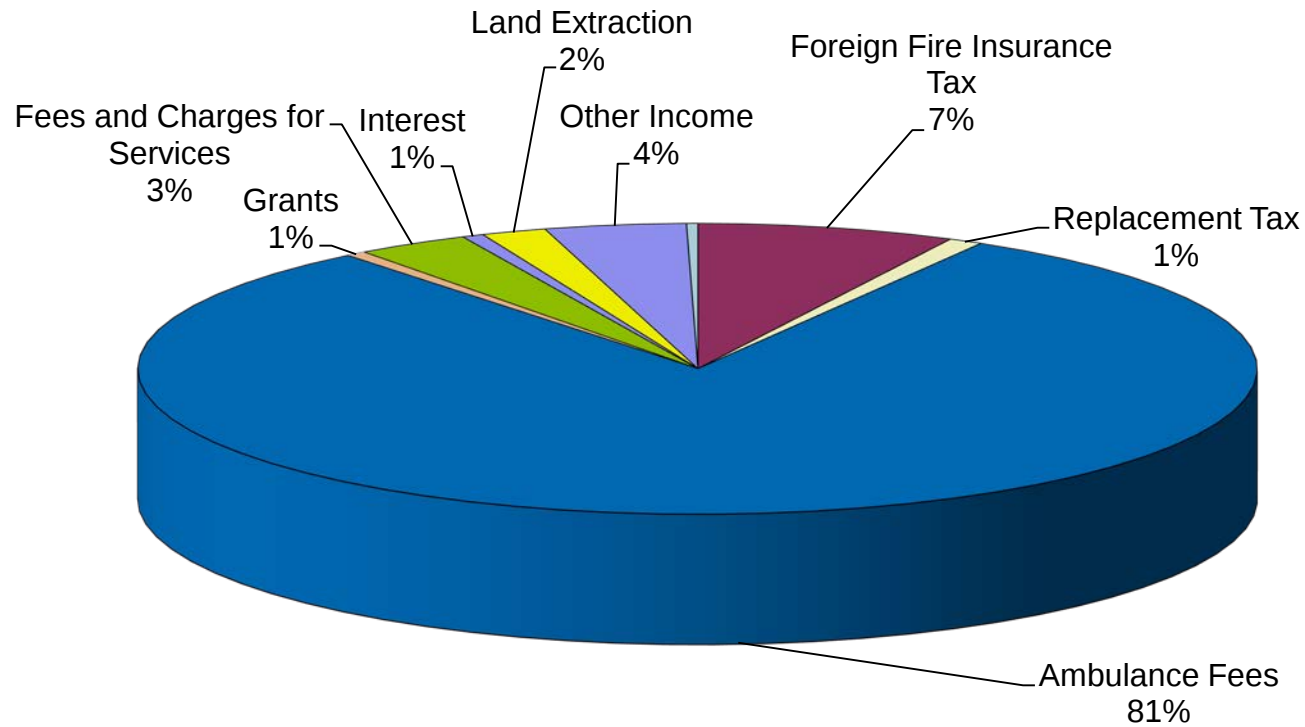
- 6% of Total Budget; Down 13% vs. Prior Year
- Foreign Fire Insurance Tax
  - Collected \$31,385 or 63% of Foreign Fire
- Ambulance Fees
  - Collected \$339,930 or 20% of Budget
- Replacement Tax
  - Collected \$4,142 or 20% of Budget

# Revenues

| Account Description           | Total Actual | Total Budget | % of Budget | Last Year | Inc/(Dec)<br>from Last<br>Year |
|-------------------------------|--------------|--------------|-------------|-----------|--------------------------------|
| Property Tax Receipts         | -            | 4,856,531    | 0%          | -         | N/A                            |
| Foreign Fire Insurance Tax    | 31,385       | 49,500       | 63%         | -         | N/A                            |
| Replacement Tax               | 4,142        | 21,000       | 20%         | 5,458     | -24%                           |
| Ambulance Fees                | 339,930      | 1,722,500    | 20%         | 459,681   | -26%                           |
| Grants                        | 2,500        | 30,000       | 8%          | 9,947     | -75%                           |
| Loan Proceeds                 | -            | -            | N/A         | -         | N/A                            |
| Donations                     | -            | -            | N/A         | -         | N/A                            |
| Fees and Charges for Services | 13,742       | -            | N/A         | 13,734    | 0%                             |
| Interest                      | 2,627        | 21,000       | 13%         | 3,053     | -14%                           |
| Land Extraction               | 7,875        | 380,000      | 2%          | (24,803)  | -132%                          |
| Other Income                  | 17,183       | 64,575       | 27%         | 11,650    | 47%                            |
| Miscellaneous Income          | 1,382        | 8,200        | 17%         | 2,407     | -43%                           |
| Actual Revenues               | 420,765      | 7,153,306    | 6%          | 481,127   | -13%                           |
| Budgeted Revenues             | 7,153,306    |              |             |           |                                |
| % Diff                        | 6%           |              |             |           |                                |

# Revenues

## Revenue Distribution



# Expenditure Highlights

25% of Budget Year

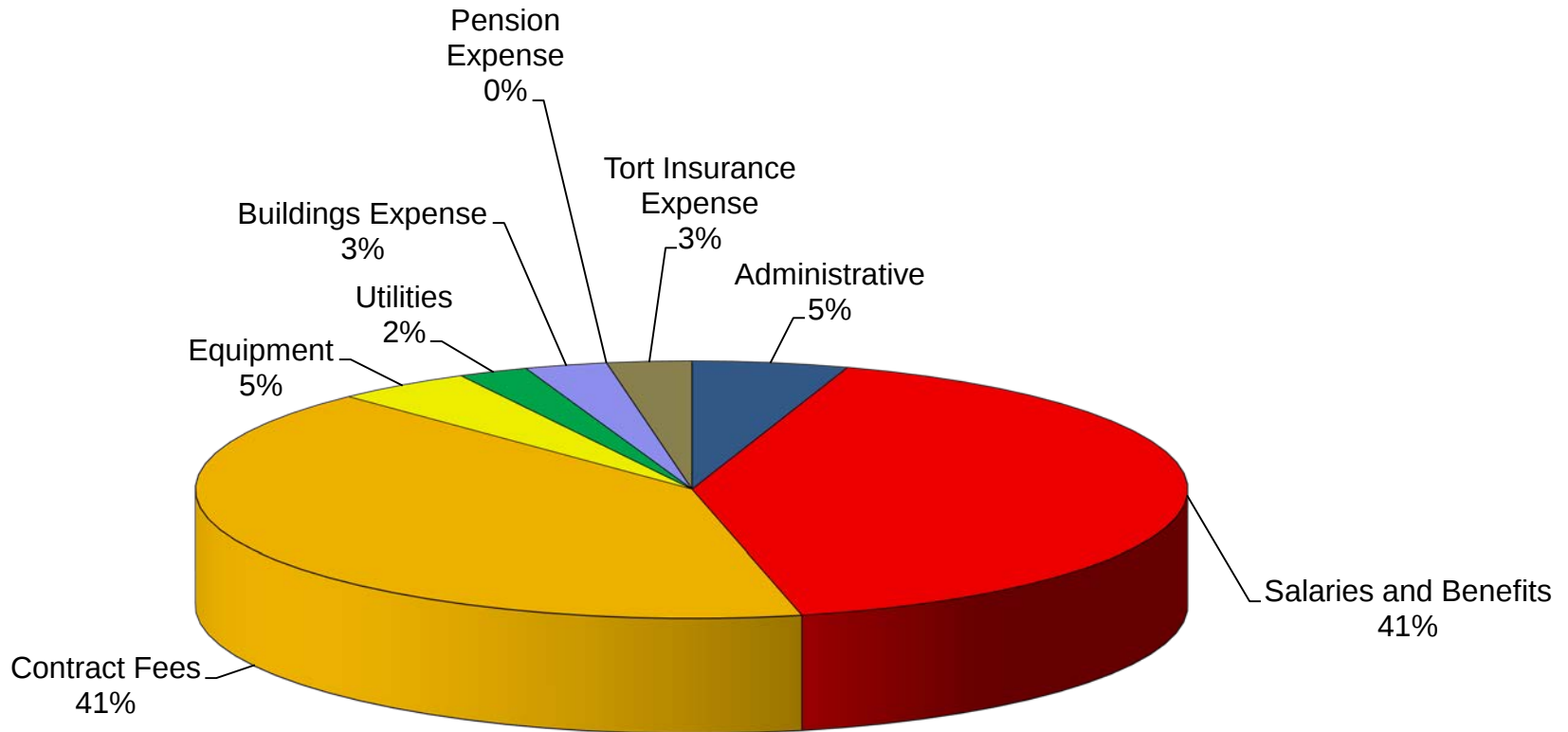
- Operating Expenditures; Down \$5,227 from Prior Year
  - 23% of Budget
- Personnel
  - 28% of Budget; Up 4%
- Contract Fees; Up 1% from Prior Year
  - 26% of Budget
- Administrative
  - 22% of Budget; Down 16%
- Capital Projects
  - 7% of Budget
    - \$53,678 Vehicle Loan Payment

# Expenditures

| Account Description                        | Total Actual | Total Budget | % of Budget | Last Year   | Inc/(Dec) from Last Year |
|--------------------------------------------|--------------|--------------|-------------|-------------|--------------------------|
| <b>OPERATING EXPENDITURES</b>              |              |              |             |             |                          |
| Administrative                             | 84,826       | 387,821      | 22%         | 101,223     | -16%                     |
| Salaries and Benefits                      | 691,068      | 2,477,596    | 28%         | 662,114     | 4%                       |
| Contract Fees                              | 690,849      | 2,698,000    | 26%         | 681,773     | 1%                       |
| Equipment                                  | 74,384       | 564,000      | 13%         | 84,846      | -12%                     |
| Utilities                                  | 38,075       | 147,000      | 26%         | 41,469      | -8%                      |
| Buildings Expense                          | 44,794       | 208,600      | 21%         | 22,672      | 98%                      |
| Pension Expense                            | -            | 491,919      | 0%          | 3,532       | -100%                    |
| Tort Insurance Expense                     | 46,063       | 261,563      | 18%         | 77,657      | -41%                     |
| Actual Expenditures                        | 1,670,059    | 7,236,499    | 23%         | 1,675,286   | 0%                       |
| Budgeted Expenditures                      | 7,236,499    |              |             |             |                          |
| % Diff                                     | 23%          |              |             |             |                          |
| <b>SURPLUS / (DEFICIT) FROM OPERATIONS</b> | (1,249,294)  | (83,193)     | 1,502%      | (1,194,159) |                          |
| <b>CAPITAL EXPENDITURES</b>                |              |              |             |             |                          |
| Capital                                    | 0            | 508,190      | 0%          | 49,816      | -100%                    |
| Debt Service                               | 53,678       | 227,040      | 24%         | 36,239      | 48%                      |
| Actual Expenditures                        | 53,678       | 735,230      | 7%          | 86,055      | -38%                     |
| Budgeted Expenditures                      | 735,230      |              |             |             |                          |
| % Diff                                     | 7%           |              |             |             |                          |
| <b>TOTAL SURPLUS / (DEFICIT)</b>           | (1,302,972)  | (818,423)    |             | (1,280,214) |                          |

# Expenditures

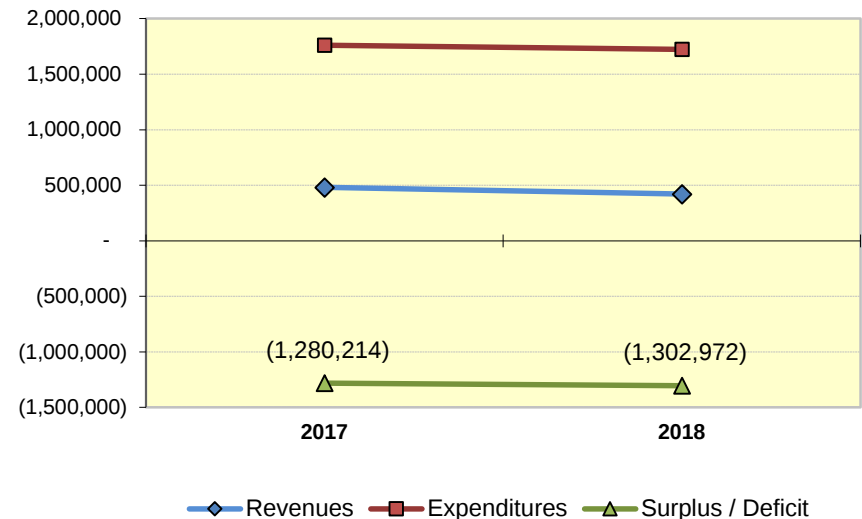
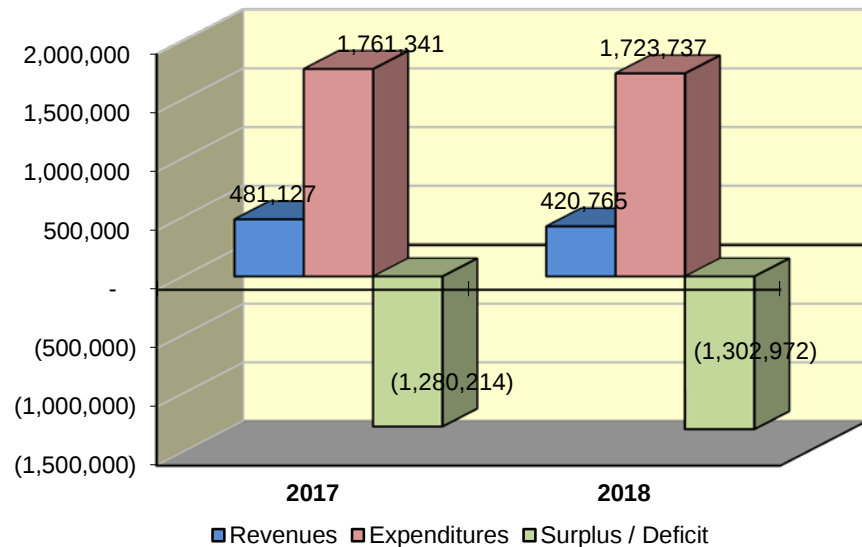
## Operational Expenditure Distribution



# Revenue, Expenditure & Fund Balance

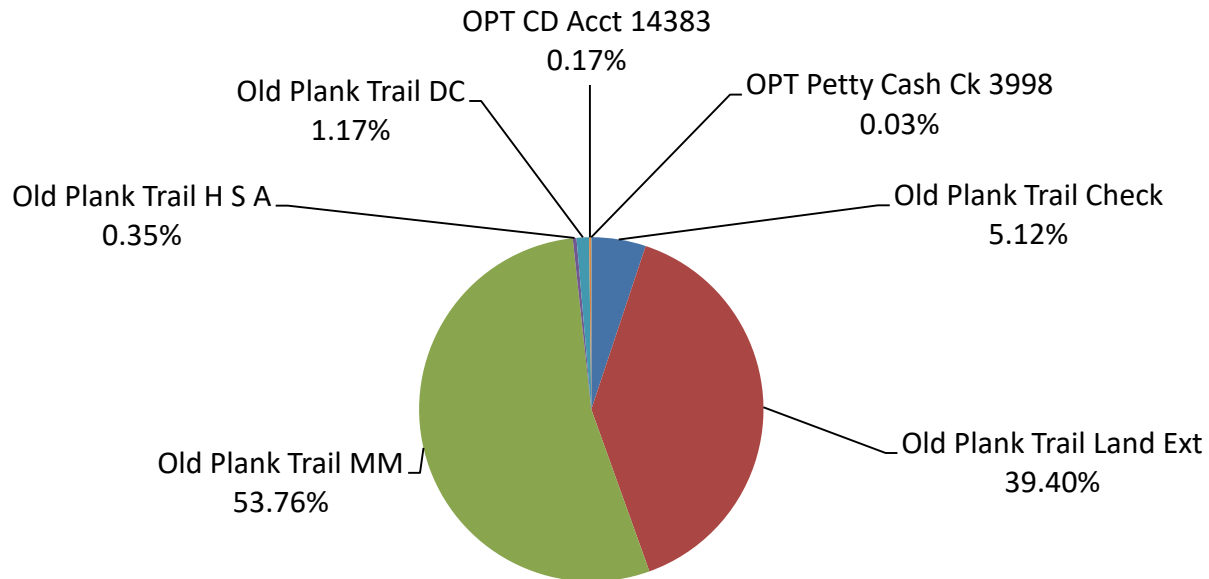
## For the 3 Month(s) Ended March 31, 2018

|                                   | General          | Ambulance        | Pension        | Tort Immunity    | Total Actual       |
|-----------------------------------|------------------|------------------|----------------|------------------|--------------------|
| <b>TOTAL SURPLUS / (DEFICIT)</b>  | <b>(734,047)</b> | <b>(419,121)</b> | <b>(1,294)</b> | <b>(148,510)</b> | <b>(1,302,972)</b> |
| BEGINNING FUND BALANCE            | 716,375          | 1,345,541        | (1,349)        | 413,347          | 2,473,914          |
| ENDING FUND BALANCE               | (17,672)         | 926,420          | (2,643)        | 264,837          | 1,170,942          |
| Fund Balance to Expenditure Ratio | -2%              | 122%             | -204%          | 178%             | 70%                |



# Cash Balances

| Bank                     | Bank Balance        |
|--------------------------|---------------------|
| Old Plank Trail Check    | 54,042              |
| Old Plank Trail Land Ext | 416,307             |
| Old Plank Trail MM       | 567,975             |
| Old Plank Trail H S A    | 3,726               |
| Old Plank Trail DC       | 12,366              |
| OPT CD Acct 14383        | 1,774               |
| Standard CD #86205       | -                   |
| Town Center Bank CD      | -                   |
| OPT Petty Cash Ck 3998   | 334                 |
| Petty Cash               | 14                  |
|                          | <hr/>               |
|                          | <b>\$ 1,056,538</b> |



# Financial Report

For the 3 Month(s) Ended March 31, 2018  
FISCAL YEAR 2018



# NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary  
For the 3 Month(s) Ended March 31, 2018

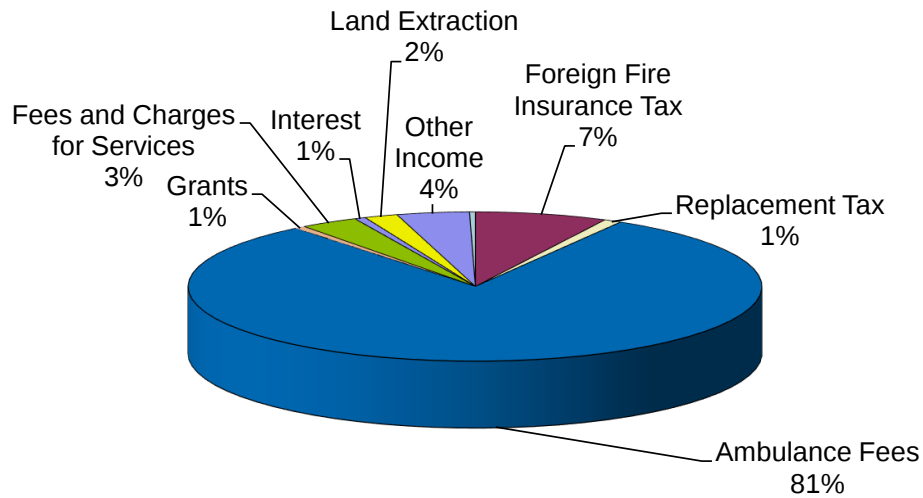
## 25% of Fiscal Year

| Account Description              | Total Actual       | Total Budget     | % of Budget     |
|----------------------------------|--------------------|------------------|-----------------|
| <b>REVENUE</b>                   |                    |                  |                 |
| Property Tax Receipts            | -                  | 4,856,531        | 0.0%            |
| Foreign Fire Insurance Tax       | 31,385             | 49,500           | 63.4%           |
| Replacement Tax                  | 4,142              | 21,000           | 19.7%           |
| Ambulance Fees                   | 339,930            | 1,722,500        | 19.7%           |
| Grants                           | 2,500              | 30,000           | 8.3%            |
| Loan Proceeds                    | -                  | -                | N/A             |
| Donations                        | -                  | -                | N/A             |
| Fees and Charges for Services    | 13,742             | -                | N/A             |
| Interest                         | 2,627              | 21,000           | 12.5%           |
| Land Extraction                  | 7,875              | 380,000          | 2.1%            |
| Other Income                     | 17,183             | 64,575           | 26.6%           |
| Miscellaneous Income             | 1,382              | 8,200            | 16.9%           |
| Actual Revenues                  | 420,765            | 7,153,306        | 5.9%            |
| Budgeted Revenues                | 7,153,306          |                  |                 |
| % Diff                           | 6%                 |                  |                 |
| <b>OPERATING EXPENDITURES</b>    |                    |                  |                 |
| Administrative                   | 84,826             | 387,821          | 21.9%           |
| Salaries and Benefits            | 691,068            | 2,477,596        | 27.9%           |
| Contract Fees                    | 690,849            | 2,698,000        | 25.6%           |
| Equipment                        | 74,384             | 564,000          | 13.2%           |
| Utilities                        | 38,075             | 147,000          | 25.9%           |
| Buildings Expense                | 44,794             | 208,600          | 21.5%           |
| Pension Expense                  | -                  | 491,919          | 0.0%            |
| Tort Insurance Expense           | 46,063             | 261,563          | 17.6%           |
| Actual Expenditures              | 1,670,059          | 7,236,499        | 23.1%           |
| Budgeted Expenditures            | 7,236,499          |                  |                 |
| % Diff                           | 23%                |                  |                 |
| <b>SURPLUS / (DEFICIT)</b>       | <b>(1,249,294)</b> | <b>(83,193)</b>  | <b>1,501.7%</b> |
| <b>CAPITAL EXPENDITURES</b>      |                    |                  |                 |
| Capital                          | -                  | 508,190          | 0%              |
| Debt Service                     | 53,678             | 227,040          | 24%             |
| Actual Expenditures              | 53,678             | 735,230          | 7%              |
| Budgeted Expenditures            | 735,230            |                  |                 |
| % Diff                           | 7%                 |                  |                 |
| <b>TOTAL SURPLUS / (DEFICIT)</b> | <b>(1,302,972)</b> | <b>(818,423)</b> |                 |
| BEGINNING FUND BALANCE           | 2,473,914          |                  |                 |
| ENDING FUND BALANCE              | 1,170,942          |                  |                 |

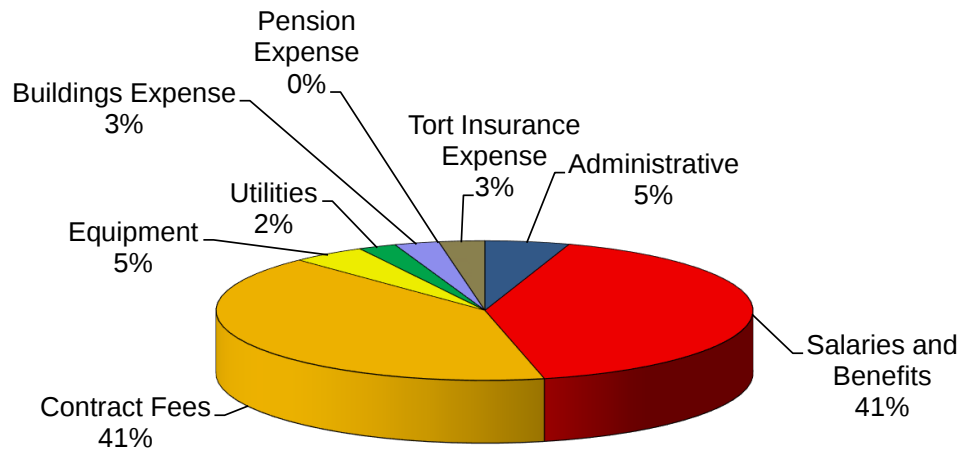
## NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary  
For the 3 Month(s) Ended March 31, 2018

### Revenue Distribution

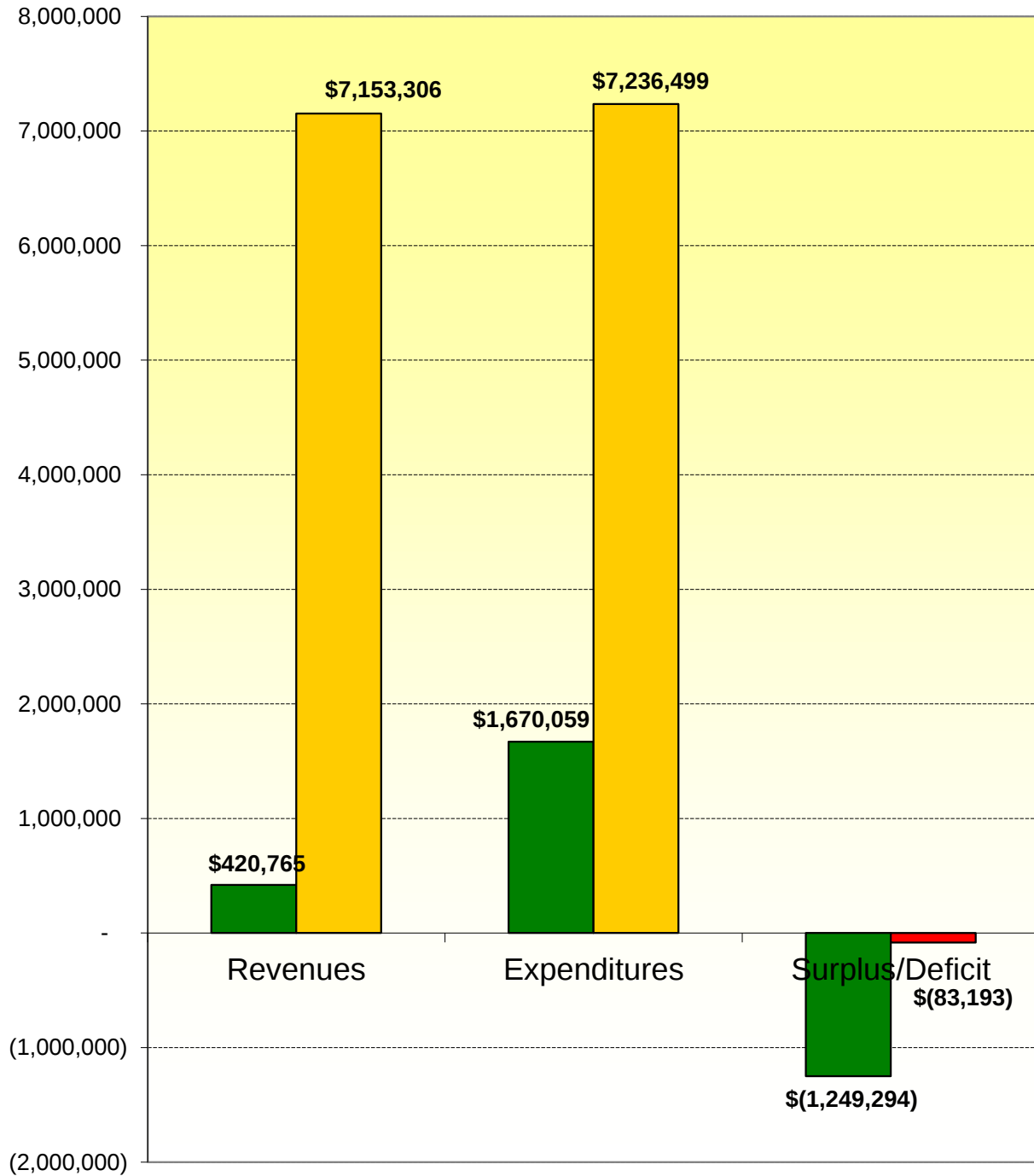


### Operational Expenditure Distribution



# NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary  
For the 3 Month(s) Ended March 31, 2018



# NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary

For the 3 Month(s) Ended March 31, 2018

## 25% of Fiscal Year

| Account Description                        | General          | Ambulance        | Pension        | Tort Immunity    | Total Actual       | Total Budget | % of Budget      |
|--------------------------------------------|------------------|------------------|----------------|------------------|--------------------|--------------|------------------|
| <b>REVENUE</b>                             |                  |                  |                |                  |                    |              |                  |
| Property Tax Receipts                      | -                | -                | -              | -                | -                  | 4,856,531    | 0%               |
| Foreign Fire Insurance Tax                 | 15,693           | 15,693           | -              | -                | 31,385             | 49,500       | 63%              |
| Replacement Tax                            | 2,071            | 2,071            | -              | -                | 4,142              | 21,000       | 20%              |
| Ambulance Fees                             | -                | 339,930          | -              | -                | 339,930            | 1,722,500    | 20%              |
| Grants                                     | 1,250            | 1,250            | -              | -                | 2,500              | 30,000       | 8%               |
| Loan Proceeds                              | -                | -                | -              | -                | -                  | -            | N/A              |
| Donations                                  | -                | -                | -              | -                | -                  | -            | N/A              |
| Fees and Charges for Services              | 12,454           | 1,288            | -              | -                | 13,742             | -            | N/A              |
| Interest                                   | 1,492            | 1,135            | -              | -                | 2,627              | 21,000       | 13%              |
| Land Extraction                            | 4,720            | 3,156            | -              | -                | 7,875              | 380,000      | 2%               |
| Other Income                               | 9,842            | 7,341            | -              | -                | 17,183             | 64,575       | 27%              |
| Miscellaneous Income                       | 1,319            | 63               | -              | -                | 1,382              | 8,200        | 17%              |
| Actual Revenues                            | 48,840           | 371,925          | -              | -                | 420,765            | 7,153,306    | 6%               |
| Budgeted Revenues                          | 2,464,373        | 4,005,092        | 463,071        | 220,770          | 7,153,306          |              |                  |
| % Diff                                     | 2%               | 9%               | 0%             | 0%               | 6%                 |              |                  |
| <b>OPERATING EXPENDITURES</b>              |                  |                  |                |                  |                    |              |                  |
| Administrative                             | 42,329           | 41,203           | 1,294          | -                | 84,826             | 387,821      | 22%              |
| Salaries and Benefits                      | 294,419          | 294,202          | -              | 102,448          | 691,068            | 2,477,596    | 28%              |
| Contract Fees                              | 345,425          | 345,425          | -              | -                | 690,849            | 2,698,000    | 26%              |
| Equipment                                  | 37,176           | 37,208           | -              | -                | 74,384             | 564,000      | 13%              |
| Utilities                                  | 19,038           | 19,037           | -              | -                | 38,075             | 147,000      | 26%              |
| Buildings Expense                          | 22,397           | 22,397           | -              | -                | 44,794             | 208,600      | 21%              |
| Pension Expense                            | -                | -                | -              | -                | -                  | 491,919      | 0%               |
| Tort Insurance Expense                     | -                | -                | -              | 46,063           | 46,063             | 261,563      | 18%              |
| Actual Expenditures                        | 760,784          | 759,471          | 1,294          | 148,510          | 1,670,059          | 7,236,499    | 23%              |
| Budgeted Expenditures                      | 3,227,166        | 3,255,851        | 491,919        | 261,563          | 7,236,499          |              |                  |
| % Diff                                     | 24%              | 23%              | 0%             | 57%              | 23%                |              |                  |
| <b>SURPLUS / (DEFICIT) FROM OPERATIONS</b> | (711,944)        | (387,546)        | (1,294)        | (148,510)        | (1,249,294)        | (83,193)     | 1,502%           |
| <b>CAPITAL EXPENDITURES</b>                |                  |                  |                |                  |                    |              |                  |
| Capital                                    | -                | -                | -              | -                | -                  | 508,190      | 0%               |
| Debt Service                               | 22,103           | 31,575           | -              | -                | 53,678             | 227,040      | 24%              |
| Actual Expenditures                        | 22,103           | 31,575           | -              | -                | 53,678             | 735,230      | 7%               |
| Budgeted Expenditures                      | 247,710          | 487,520          | -              | -                | 735,230            |              |                  |
| % Diff                                     | 9%               | 6%               | N/A            | N/A              | 7%                 |              |                  |
| <b>TOTAL SURPLUS / (DEFICIT)</b>           | <b>(734,047)</b> | <b>(419,121)</b> | <b>(1,294)</b> | <b>(148,510)</b> | <b>(1,302,972)</b> | <b>Total</b> | <b>(818,423)</b> |
| BEGINNING FUND BALANCE                     | 716,375          | 1,345,541        | (1,349)        | 413,347          | 2,473,914          |              |                  |
| ENDING FUND BALANCE                        | (17,672)         | 926,420          | (2,643)        | 264,837          | 1,170,942          |              |                  |
| Fund Balance to Expenditure Ratio          | -2%              | 122%             | -204%          | 178%             | 70%                |              |                  |

**NEW LENOX FIRE PROTECTION DISTRICT**  
**Budget vs. Actual Detail**  
**March 31, 2018**

|                                   | Monthly Total     | Monthly Budget    | General          | Ambulance         | Pension     | Tort Immunity | YTD Total         | YTD Budget          | \$ Over Budget       | % of Budget   |
|-----------------------------------|-------------------|-------------------|------------------|-------------------|-------------|---------------|-------------------|---------------------|----------------------|---------------|
| <b>Revenues</b>                   |                   |                   |                  |                   |             |               |                   |                     |                      |               |
| 4001 · Current Year Tax Receipts  | 0.00              | 404,710.92        | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 4,856,531.00        | -4,856,531.00        | 0.0%          |
| 4350 · Foreign Fire Ins Tax       | 0.00              | 4,125.00          | 15,692.52        | 15,692.52         | 0.00        | 0.00          | 31,385.04         | 49,500.00           | -18,114.96           | 63.4%         |
| 4300 · Replacement Tax            | 1,946.97          | 1,750.00          | 2,070.86         | 2,070.87          | 0.00        | 0.00          | 4,141.73          | 21,000.00           | -16,858.27           | 19.72%        |
| 4615 · Ambulance Fees             | 148,679.00        | 143,541.67        | 0.00             | 339,929.70        | 0.00        | 0.00          | 339,929.70        | 1,722,500.00        | -1,382,570.30        | 19.74%        |
| 4235 · Communications Grant       | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4230 · SAFER Grant                | 0.00              | 2,500.00          | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 30,000.00           | -30,000.00           | 0.0%          |
| 4250 · Life Safety Grant          | 0.00              | 0.00              | 250.00           | 250.00            | 0.00        | 0.00          | 500.00            | 0.00                | 500.00               | 100.0%        |
| 4260 · Equipment Grant            | 0.00              | 0.00              | 1,000.00         | 1,000.00          | 0.00        | 0.00          | 2,000.00          | 0.00                | 2,000.00             | 100.0%        |
| 4263 · Dispatch Grant             | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4200 · Loan Proceeds              | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4270 · Donation                   | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4271 · Donation - SAR             | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4275 · Corp Sponsor Donation      | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4440 · Alarm Monitoring Fee       | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4450 · Inspection Fee             | 1,800.00          | 0.00              | 3,375.00         | 525.00            | 0.00        | 0.00          | 3,900.00          | 0.00                | 3,900.00             | 100.0%        |
| 4451 · False Alarm Fee            | 4,352.00          | 0.00              | 9,078.68         | 763.00            | 0.00        | 0.00          | 9,841.68          | 0.00                | 9,841.68             | 100.0%        |
| 4650 · Interest Income            | 714.29            | 1,750.00          | 1,492.11         | 1,134.96          | 0.00        | 0.00          | 2,627.07          | 21,000.00           | -18,372.93           | 12.51%        |
| 4730 · Land Extraction            | 2,673.70          | 31,666.67         | 4,719.60         | 3,155.67          | 0.00        | 0.00          | 7,875.27          | 380,000.00          | -372,124.73          | 2.07%         |
| 4700 · Other Income               | 2,501.25          | 5,381.25          | 9,842.06         | 7,340.83          | 0.00        | 0.00          | 17,182.89         | 64,575.00           | -47,392.11           | 26.61%        |
| <b>Miscellaneous Income</b>       |                   |                   |                  |                   |             |               |                   |                     |                      |               |
| 4730 · 911 Surcharge              | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4280 · Insurance Benefit Refund   | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4400 · Fire Report Copy           | 50.00             | 0.00              | 162.50           | 62.50             | 0.00        | 0.00          | 225.00            | 0.00                | 225.00               | 100.0%        |
| 4500 · Voting Rental              | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4510 · Public Education           | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4550 · Settlement-Station #1      | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4600 · Cadet Program              | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4725 · Equipment Reimbursement    | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4760 · Equipment Loan             | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4620 · Sale of Equipment          | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4675 · Gain/Loss on Sale of Asset | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4676 · E-Bay Postage              | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4512 · Alternate Funding          | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4745 · Collections Income         | 1,156.75          | 0.00              | 1,156.75         | 0.00              | 0.00        | 0.00          | 1,156.75          | 0.00                | 1,156.75             | 100.0%        |
| 4530 · EMT Class Income           | 0.00              | 0.00              | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 4775 · Spiller Pay Ordinance      | 0.00              | 683.33            | 0.00             | 0.00              | 0.00        | 0.00          | 0.00              | 8,200.00            | -8,200.00            | 0.0%          |
| <b>Misc Subtotal</b>              | <b>1,206.75</b>   | <b>683.33</b>     | <b>1,319.25</b>  | <b>62.50</b>      | <b>0.00</b> | <b>0.00</b>   | <b>1,381.75</b>   | <b>8,200.00</b>     | <b>-6,818.25</b>     | <b>16.85%</b> |
| <b>Total Revenues</b>             | <b>163,873.96</b> | <b>596,108.83</b> | <b>48,840.08</b> | <b>371,925.05</b> | <b>0.00</b> | <b>0.00</b>   | <b>420,765.13</b> | <b>7,153,306.00</b> | <b>-6,732,540.87</b> | <b>5.88%</b>  |

**NEW LENOX FIRE PROTECTION DISTRICT**  
**Budget vs. Actual Detail**  
**March 31, 2018**

|                                         | Monthly Total     | Monthly Budget    | General           | Ambulance         | Pension         | Tort Immunity     | YTD Total         | YTD Budget          | \$ Over Budget       | % of Budget   |
|-----------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|-------------------|-------------------|---------------------|----------------------|---------------|
| <b>Expenditures</b>                     |                   |                   |                   |                   |                 |                   |                   |                     |                      |               |
| <b>Administrative</b>                   |                   |                   |                   |                   |                 |                   |                   |                     |                      |               |
| 6001 · Administrative Expense           | 558.27            | 250.00            | 0.00              | 0.00              | 1,293.77        | 0.00              | 1,293.77          | 3,000.00            | -1,706.23            | 43.13%        |
| 6010 · Legal Services                   | 0.00              | 6,483.33          | 3,770.97          | 3,770.97          | 0.00            | 0.00              | 7,541.94          | 77,800.00           | -70,258.06           | 9.69%         |
| 6020 · Dispatching Services-Dispatchers | 12,944.74         | 10,000.00         | 16,501.11         | 16,501.11         | 0.00            | 0.00              | 33,002.22         | 120,000.00          | -86,997.78           | 27.5%         |
| 6030 · Auditing and Accounting Services | 370.99            | 3,313.33          | 4,573.29          | 3,705.33          | 0.00            | 0.00              | 8,278.62          | 39,760.00           | -31,481.38           | 20.82%        |
| 6031 · Bank Service Charges             | 45.00             | 70.00             | 57.50             | 57.50             | 0.00            | 0.00              | 115.00            | 840.00              | -725.00              | 13.69%        |
| 6071 · Trustee Training                 | 437.98            | 250.00            | 293.99            | 293.99            | 0.00            | 0.00              | 587.98            | 3,000.00            | -2,412.02            | 19.6%         |
| 6980 · Fire Prevention/Public Ed        | 612.86            | 1,829.58          | 997.01            | 913.08            | 0.00            | 0.00              | 1,910.09          | 21,955.00           | -20,044.91           | 8.7%          |
| 6160 · Employee Physicals               | 0.00              | 1,500.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00              | 18,000.00           | -18,000.00           | 0.0%          |
| 8061 · Cadet Expense                    | 0.00              | 0.00              | 0.00              | 0.00              | 0.00            | 0.00              | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 8062 · EMT Classes                      | 0.00              | 0.00              | 0.00              | 0.00              | 0.00            | 0.00              | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 8063 · SAR Expenses                     | 0.00              | 0.00              | 150.00            | 150.00            | 0.00            | 0.00              | 300.00            | 0.00                | 300.00               | 100.0%        |
| 8350 · Foreign Fire Tax Exp             | 0.00              | 0.00              | 12.00             | 5.49              | 0.00            | 0.00              | 17.49             | 0.00                | 17.49                | 100.0%        |
| 6203 · Foundation Supplies              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00            | 0.00              | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 6202 · Contingency/Misc                 | 70.17             | 1,137.17          | 496.82            | 496.78            | 0.00            | 0.00              | 993.60            | 13,646.00           | -12,652.40           | 7.28%         |
| 9233 · Interest Expense                 | 0.00              | 0.00              | 0.00              | 0.00              | 0.00            | 0.00              | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 6210 · Printing and Publication Exp     | 0.00              | 333.33            | 1,374.21          | 1,323.89          | 0.00            | 0.00              | 2,698.10          | 4,000.00            | -1,301.90            | 67.45%        |
| 6220 · Postage                          | 65.99             | 833.33            | 166.88            | 166.84            | 0.00            | 0.00              | 333.72            | 10,000.00           | -9,666.28            | 3.34%         |
| 6230 · Dues/Subscriptions               | 0.00              | 1,166.67          | 4,284.75          | 4,224.75          | 0.00            | 0.00              | 8,509.50          | 14,000.00           | -5,490.50            | 60.78%        |
| 8240 · Banquet                          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00            | 0.00              | 0.00              | 7,500.00            | -7,500.00            | 0.0%          |
| 6240 · Office Supplies                  | 6,333.08          | 3,985.00          | 8,118.20          | 8,062.83          | 0.00            | 0.00              | 16,181.03         | 47,820.00           | -31,638.97           | 33.84%        |
| 6250 · Office Equipment Repairs         | 0.00              | 541.67            | 0.00              | 0.00              | 0.00            | 0.00              | 0.00              | 6,500.00            | -6,500.00            | 0.0%          |
| 6270 · IT Expense                       | 748.53            | 0.00              | 1,532.35          | 1,530.30          | 0.00            | 0.00              | 3,062.65          | 0.00                | 3,062.65             | 100.0%        |
| <b>Subtotal</b>                         | <b>22,187.61</b>  | <b>32,318.42</b>  | <b>42,329.08</b>  | <b>41,202.86</b>  | <b>1,293.77</b> | <b>0.00</b>       | <b>84,825.71</b>  | <b>387,821.00</b>   | <b>-306,057.94</b>   | <b>21.87%</b> |
| <b>Salaries and Benefits</b>            |                   |                   |                   |                   |                 |                   |                   |                     |                      |               |
| 6002 · Trustees Salaries                | 0.00              | 1,666.67          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00              | 20,000.00           | -20,000.00           | 0.0%          |
| 6040 · Employee Salaries                | 228,540.61        | 141,566.83        | 220,374.26        | 220,374.32        | 0.00            | 102,447.52        | 543,196.10        | 1,698,802.00        | -1,155,605.90        | 31.98%        |
| 6050 · Employee Salaries POC            | 0.00              | 193.58            | 0.00              | 0.00              | 0.00            | 0.00              | 0.00              | 2,323.00            | -2,323.00            | 0.0%          |
| 6060 · Salaries-Part-Time               | 0.00              | 28,952.08         | 0.00              | 0.00              | 0.00            | 0.00              | 0.00              | 347,425.00          | -347,425.00          | 0.0%          |
| 6150 · Employees H S A                  | 11,984.42         | 6,653.83          | 18,396.20         | 18,396.19         | 0.00            | 0.00              | 36,792.39         | 79,846.00           | -43,053.61           | 46.08%        |
| 6710 · FICA Tax Expense                 | 3,389.43          | 1,666.67          | 4,342.37          | 4,342.39          | 0.00            | 0.00              | 8,684.76          | 20,000.00           | -11,315.24           | 43.42%        |
| 6720 · Medicare Expense                 | 3,231.34          | 1,666.67          | 3,841.78          | 3,841.81          | 0.00            | 0.00              | 7,683.59          | 20,000.00           | -12,316.41           | 38.42%        |
| 6750 · State Unemployment Expense       | 767.01            | 2,216.67          | 2,711.72          | 2,711.79          | 0.00            | 0.00              | 5,423.51          | 26,600.00           | -21,176.49           | 20.39%        |
| 6760 · Employer IMRF Expense            | 1,628.12          | 1,050.00          | 2,195.36          | 2,195.36          | 0.00            | 0.00              | 4,390.72          | 12,600.00           | -8,209.28            | 34.85%        |
| 66000 · Payroll Processing Fees         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00            | 0.00              | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 9630 · Health Insurance                 | 96.90             | 20,833.33         | 42,557.33         | 42,339.84         | 0.00            | 0.00              | 84,897.17         | 250,000.00          | -165,102.83          | 33.96%        |
| <b>Subtotal</b>                         | <b>249,637.83</b> | <b>206,466.33</b> | <b>294,419.02</b> | <b>294,201.70</b> | <b>0.00</b>     | <b>102,447.52</b> | <b>691,068.24</b> | <b>2,477,596.00</b> | <b>-1,786,527.76</b> | <b>27.89%</b> |
| <b>Contract Fees</b>                    |                   |                   |                   |                   |                 |                   |                   |                     |                      |               |
| 6101 · Contract Fees/Kurtz              | 223,111.50        | 217,333.33        | 335,594.76        | 335,594.77        | 0.00            | 0.00              | 671,189.53        | 2,608,000.00        | -1,936,810.47        | 25.74%        |
| 6201 · Contract Fees/Andres             | 2,170.05          | 7,500.00          | 9,829.84          | 9,829.78          | 0.00            | 0.00              | 19,659.62         | 90,000.00           | -70,340.38           | 21.84%        |
| <b>Subtotal</b>                         | <b>225,281.55</b> | <b>224,833.33</b> | <b>345,424.60</b> | <b>345,424.55</b> | <b>0.00</b>     | <b>0.00</b>       | <b>690,849.15</b> | <b>2,698,000.00</b> | <b>-2,007,150.85</b> | <b>25.61%</b> |
| <b>Equipment</b>                        |                   |                   |                   |                   |                 |                   |                   |                     |                      |               |
| 8005 · Equip and Small Tool Purchase    | 794.71            | 4,416.67          | 3,500.14          | 3,692.69          | 0.00            | 0.00              | 7,192.83          | 53,000.00           | -45,807.17           | 13.57%        |
| 8010 · Equip and Small Tool Repair      | 4,997.00          | 1,333.33          | 6,711.62          | 2,575.50          | 0.00            | 0.00              | 9,287.12          | 16,000.00           | -6,712.88            | 58.05%        |
| 8001 · Equipment Expense                | 0.00              | 0.00              | 0.00              | 0.00              | 0.00            | 0.00              | 0.00              | 0.00                | 0.00                 | 0.0%          |
| 8020 · Medical Supplies                 | 452.68            | 2,958.33          | 140.25            | 6,694.90          | 0.00            | 0.00              | 6,835.15          | 35,500.00           | -28,664.85           | 19.25%        |
| 8030 · Oxygen                           | 201.00            | 666.67            | 134.00            | 619.00            | 0.00            | 0.00              | 753.00            | 8,000.00            | -7,247.00            | 9.41%         |
| 8050 · Fire Clothing                    | 54.99             | 3,250.00          | 3,721.03          | 0.00              | 0.00            | 0.00              | 3,721.03          | 39,000.00           | -35,278.97           | 9.54%         |
| 8060 · Uniforms/Station Wear            | 724.81            | 5,000.00          | 4,357.65          | 4,357.52          | 0.00            | 0.00              | 8,715.17          | 60,000.00           | -51,284.83           | 14.53%        |
| 8070 · Fuel/Oil                         | 3,952.18          | 4,791.67          | 7,353.31          | 7,346.14          | 0.00            | 0.00              | 14,699.45         | 57,500.00           | -42,800.55           | 25.56%        |
| 8100 · Hose Purchase                    | 0.00              | 833.33            | 0.00              | 0.00              | 0.00            | 0.00              | 0.00              | 10,000.00           | -10,000.00           | 0.0%          |
| 8160 · Fire Extinguishers               | 91.45             | 333.33            | 907.76            | 907.74            | 0.00            | 0.00              | 1,815.50          | 4,000.00            | -2,184.50            | 45.39%        |
| 8200 · Radio/Beeper Repair              | 0.00              | 83.33             | 1,549.88          | 1,549.84          | 0.00            | 0.00              | 3,099.72          | 1,000.00            | 2,099.72             | 309.97%       |
| 8390 · Vehicle Maintenance              | 115.96            | 12,500.00         | 3,917.08          | 5,251.34          | 0.00            | 0.00              | 9,168.42          | 150,000.00          | -140,831.58          | 6.11%         |
| 8285 · Vehicle Loan Payment             | 17,919.47         | 18,920.00         | 22,103.33         | 31,575.08         | 0.00            | 0.00              | 53,678.41         | 227,040.00          | -173,361.59          | 23.64%        |
| 8290 · Vehicle Repair                   | 213.56            | 10,833.33         | 4,883.63          | 4,213.23          | 0.00            | 0.00              | 9,096.86          | 130,000.00          | -120,903.14          | 7.0%          |
| <b>Subtotal</b>                         | <b>29,517.81</b>  | <b>65,920.00</b>  | <b>59,279.68</b>  | <b>68,782.98</b>  | <b>0.00</b>     | <b>0.00</b>       | <b>128,062.66</b> | <b>791,040.00</b>   | <b>-662,977.34</b>   | <b>16.19%</b> |
| <b>Utilities</b>                        |                   |                   |                   |                   |                 |                   |                   |                     |                      |               |
| 9010 · Natural Gas Expense              | 0.00              | 1,666.67          | 3,907.93          | 3,907.89          | 0.00            | 0.00              | 7,815.82          | 20,000.00           | -12,184.18           | 39.08%        |
| 9020 · Electric                         | 0.00              | 2,833.33          | 3,864.96          | 3,864.90          | 0.00            | 0.00              | 7,729.86          | 34,000.00           | -26,270.14           | 22.74%        |
| 9030 · Phone/Internet/Cable/ADT         | 1,438.91          | 6,666.67          | 9,694.64          | 9,694.45          | 0.00            | 0.00              | 19,389.09         | 80,000.00           | -60,610.91           | 24.24%        |
| 9040 · Sewer/Water/Refuse               | 907.70            | 1,083.33          | 1,570.22          | 1,570.15          | 0.00            | 0.00              | 3,140.37          | 13,000.00           | -9,859.63            | 24.2%         |
| <b>Subtotal</b>                         | <b>2,346.61</b>   | <b>12,250.00</b>  | <b>19,037.75</b>  | <b>19,037.39</b>  | <b>0.00</b>     | <b>0.00</b>       | <b>38,075.14</b>  | <b>147,000.00</b>   | <b>-108,924.86</b>   | <b>25.9%</b>  |

**NEW LENOX FIRE PROTECTION DISTRICT**  
**Budget vs. Actual Detail**  
**March 31, 2018**

|                                            | Monthly Total      | Monthly Budget     | General            | Ambulance          | Pension          | Tort Immunity      | YTD Total            | YTD Budget          | \$ Over Budget       | % of Budget    |
|--------------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|----------------------|---------------------|----------------------|----------------|
| <b>Buildings Expense</b>                   |                    |                    |                    |                    |                  |                    |                      |                     |                      |                |
| 9100 · Building Expense                    | 0.00               | 0.00               | 0.00               | 0.00               | 0.00             | 0.00               | 0.00                 | 0.00                | 0.00                 | 0.0%           |
| 9110 · Facility Repair/Maintenance         | 18,583.93          | 12,666.67          | 20,612.75          | 20,612.67          | 0.00             | 0.00               | 41,225.42            | 152,000.00          | -110,774.58          | 27.12%         |
| 9232 · OPT Facility Loan                   | 0.00               | 0.00               | 0.00               | 0.00               | 0.00             | 0.00               | 0.00                 | 0.00                | 0.00                 | 0.0%           |
| 9130 · Facility Supplies (Sundries)        | 1,691.78           | 4,716.67           | 1,784.20           | 1,784.12           | 0.00             | 0.00               | 3,568.32             | 56,600.00           | -53,031.68           | 6.3%           |
| <b>Subtotal</b>                            | <b>20,275.71</b>   | <b>17,383.33</b>   | <b>22,396.95</b>   | <b>22,396.79</b>   | <b>0.00</b>      | <b>0.00</b>        | <b>44,793.74</b>     | <b>208,600.00</b>   | <b>-163,806.26</b>   | <b>21%</b>     |
| <b>Pension Expense</b>                     |                    |                    |                    |                    |                  |                    |                      |                     |                      |                |
| 9510 · Employer Pension Expense            | 0.00               | 40,993.25          | 0.00               | 0.00               | 0.00             | 0.00               | 0.00                 | 491,919.00          | -491,919.00          | 0.0%           |
| <b>Subtotal</b>                            | <b>0.00</b>        | <b>40,993.25</b>   | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>      | <b>0.00</b>        | <b>0.00</b>          | <b>491,919.00</b>   | <b>-491,919.00</b>   | <b>0.0%</b>    |
| <b>Tort Ins Expense</b>                    |                    |                    |                    |                    |                  |                    |                      |                     |                      |                |
| 6070 · Firefighter Training                | 2,360.58           | 6,000.00           | 0.00               | 0.00               | 0.00             | 13,908.58          | 13,908.58            | 72,000.00           | -58,091.42           | 19.32%         |
| 9610 · Workers Comp                        | 0.00               | 9,166.67           | 0.00               | 0.00               | 0.00             | 9,113.00           | 9,113.00             | 110,000.00          | -100,887.00          | 8.29%          |
| 9620 · Vehicle & Building                  | 0.00               | 2,270.83           | 0.00               | 0.00               | 0.00             | 0.00               | 0.00                 | 27,250.00           | -27,250.00           | 0.0%           |
| 9640 · Liability                           | 0.00               | 4,359.42           | 0.00               | 0.00               | 0.00             | 23,041.00          | 23,041.00            | 52,313.00           | -29,272.00           | 44.05%         |
| <b>Subtotal</b>                            | <b>2,360.58</b>    | <b>15,796.92</b>   | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>      | <b>46,062.58</b>   | <b>46,062.58</b>     | <b>261,563.00</b>   | <b>-215,500.42</b>   | <b>17.61%</b>  |
| <b>Capital</b>                             |                    |                    |                    |                    |                  |                    |                      |                     |                      |                |
| 9120 · Facility Capital Outlay             | 0.00               | 10,500.00          | 0.00               | 0.00               | 0.00             | 0.00               | 0.00                 | 126,000.00          | -126,000.00          | 0.0%           |
| 8002 · Equip and Small Tool Capital Outlay | 0.00               | 8,333.33           | 0.00               | 0.00               | 0.00             | 0.00               | 0.00                 | 100,000.00          | -100,000.00          | 0.0%           |
| 8280 · Vehicle Capital Outlay              | 0.00               | 21,666.67          | 0.00               | 0.00               | 0.00             | 0.00               | 0.00                 | 260,000.00          | -260,000.00          | 0.0%           |
| 8190 · Radio/Beeper Capital Outlay         | 0.00               | 1,000.00           | 0.00               | 0.00               | 0.00             | 0.00               | 0.00                 | 12,000.00           | -12,000.00           | 0.0%           |
| 8040 · Medical Equipment Capital Outlay    | 0.00               | 0.00               | 0.00               | 0.00               | 0.00             | 0.00               | 0.00                 | 0.00                | 0.00                 | 0.0%           |
| 6260 · Office Capital Outlay               | 0.00               | 849.17             | 0.00               | 0.00               | 0.00             | 0.00               | 0.00                 | 10,190.00           | -10,190.00           | 0.0%           |
| <b>Subtotal</b>                            | <b>0.00</b>        | <b>42,349.17</b>   | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>      | <b>0.00</b>        | <b>0.00</b>          | <b>508,190.00</b>   | <b>-508,190.00</b>   | <b>0.0%</b>    |
| <b>Total Expenditures</b>                  | <b>551,607.70</b>  | <b>658,310.75</b>  | <b>782,887.08</b>  | <b>791,046.27</b>  | <b>1,293.77</b>  | <b>148,510.10</b>  | <b>1,723,737.22</b>  | <b>7,971,729.00</b> | <b>-6,251,054.43</b> | <b>21.62%</b>  |
| <b>Net Income</b>                          | <b>-387,733.74</b> | <b>-658,310.75</b> | <b>-734,047.00</b> | <b>-419,121.22</b> | <b>-1,293.77</b> | <b>-148,510.10</b> | <b>-1,302,972.09</b> | <b>-818,423.00</b>  | <b>-484,549.09</b>   | <b>159.21%</b> |

**New Lenox Fire Protection District  
Cash Balances  
March 31, 2018**

|                                  |                  |                         |
|----------------------------------|------------------|-------------------------|
| <b>CASH</b>                      |                  |                         |
| Beginning Cash Balance as of:    | March 1, 2018    | 1,510,219               |
| Total Receipts:                  |                  | 163,874                 |
| Total Disbursements/Liabilities  |                  | (617,555)               |
| <b>CASH:</b>                     |                  |                         |
| Old Plank Trail Checking #0910   | 54,042           |                         |
| Old Plank Trail Land Extraction  | 416,307          |                         |
| Old Plank Trail MM #00929        | 567,975          |                         |
| Old Plank Trail H S A            | 3,726            |                         |
| Old Plank Trail DC               | 12,366           |                         |
| OPT CD Acct #14383               | 1,774            |                         |
| Standard CD #86205               | -                |                         |
| Town Center Bank CD              | -                |                         |
| OPT Petty Cash Ck 3998           | 334              |                         |
| Petty Cash                       | 14               |                         |
|                                  | <u>1,056,538</u> |                         |
| Total Ending Cash Balance as of: | March 31, 2018   | <u><u>1,056,538</u></u> |
| Payroll                          | April 13, 2018   | 69,988                  |
| Accounts Payable                 | March 2018       | <u>358,662</u>          |
| Cash on Deposit                  | April 16, 2018   | <u><u>627,888</u></u>   |