

# **New Lenox Fire Protection District**

Financial Analysis

For the 11 Month(s) Ended November 30, 2020



# Revenue Highlights

92% of Budget Year

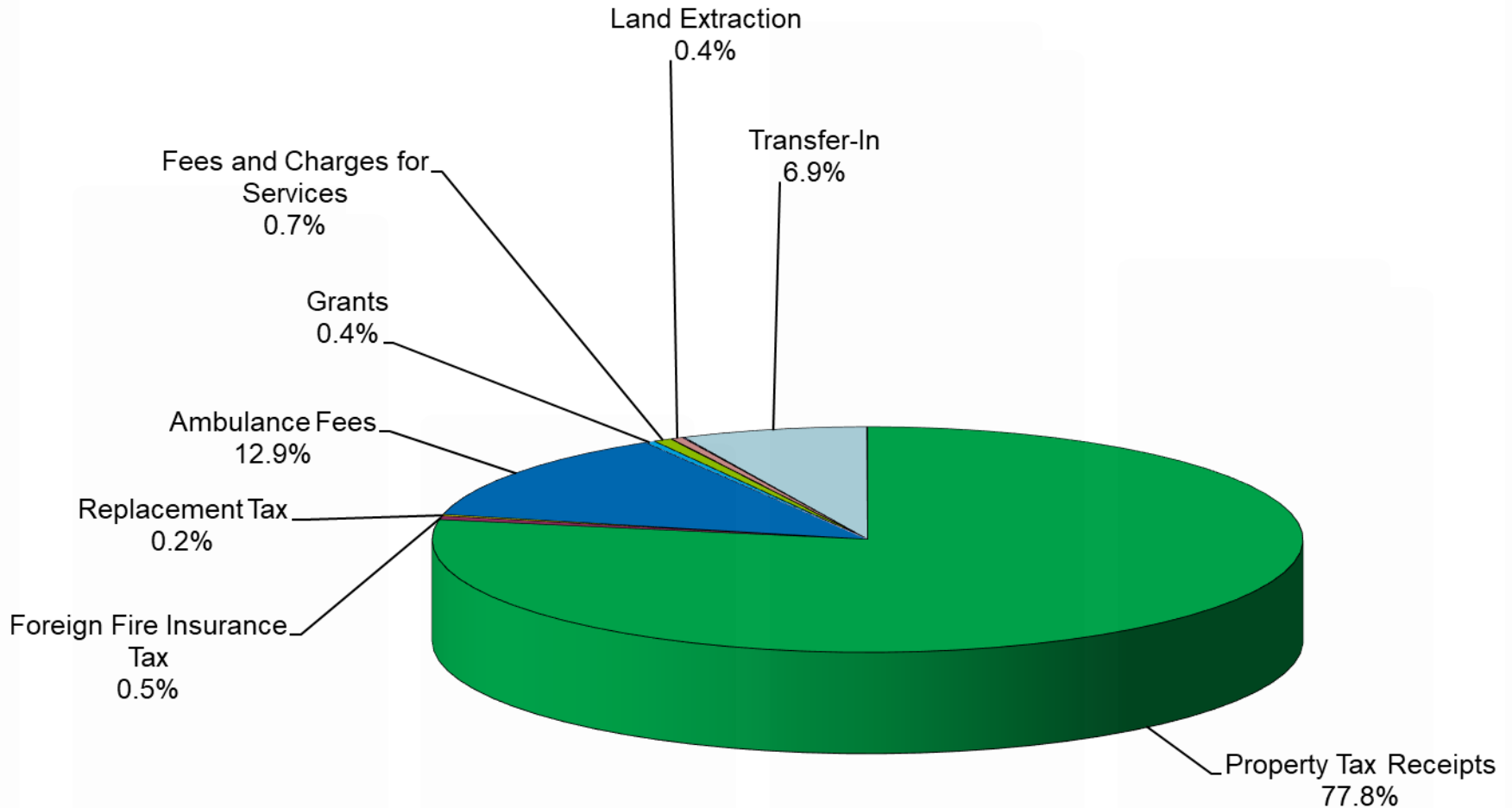
- 94% of Total Budget (Minus any internal transfers)
- Property Taxes
  - Collected \$7,918,517 or 101% of Budget
- Ambulance Fees
  - Collected \$1,315,790 or 91% of Budget
- Replacement Taxes
  - Collected \$20,675 or 148% of Budget
- Land Extraction
  - Collected \$44,642 or 137% of Budget

# Revenues

| Account Description           | Total Actual | Total Budget | % of Budget | Last Year  | Inc/(Dec)<br>from Last<br>Year |
|-------------------------------|--------------|--------------|-------------|------------|--------------------------------|
| Property Tax Receipts         | 7,918,517    | 7,810,000    | 101%        | 7,575,373  | 5%                             |
| Foreign Fire Insurance Tax    | 55,136       | 35,000       | 158%        | 42,734     | 29%                            |
| Replacement Tax               | 20,675       | 14,000       | 148%        | 23,040     | -10%                           |
| Ambulance Fees                | 1,315,790    | 1,450,000    | 91%         | 1,341,704  | -2%                            |
| Grants                        | 38,400       | 75,000       | 51%         | 15,935     | 141%                           |
| Loan Proceeds                 | -            | 565,000      | 0%          | 650,000    | -100%                          |
| Donations                     | 440          | 500          | 88%         | 28,476     | -98%                           |
| Fees and Charges for Services | 67,954       | 28,000       | 243%        | 40,308     | 69%                            |
| Interest                      | 4,244        | 11,000       | 39%         | 17,320     | -75%                           |
| Land Extraction               | 44,642       | 32,500       | 137%        | 40,696     | 10%                            |
| Other Income                  | 7,306        | 36,500       | 20%         | 45,442     | -84%                           |
| Transfer-In                   | 703,296      | 1,406,591    | 50%         | 625,000    | 13%                            |
| Miscelleaneous Income         | 2,915        | 16,500       | 18%         | 17,856     | -84%                           |
| Actual Revenues               | 10,179,313   | 11,480,591   | 89%         | 10,463,884 | -3%                            |
| Budgeted Revenues             | 11,480,591   |              |             |            |                                |
| % Diff                        | 89%          |              |             |            |                                |

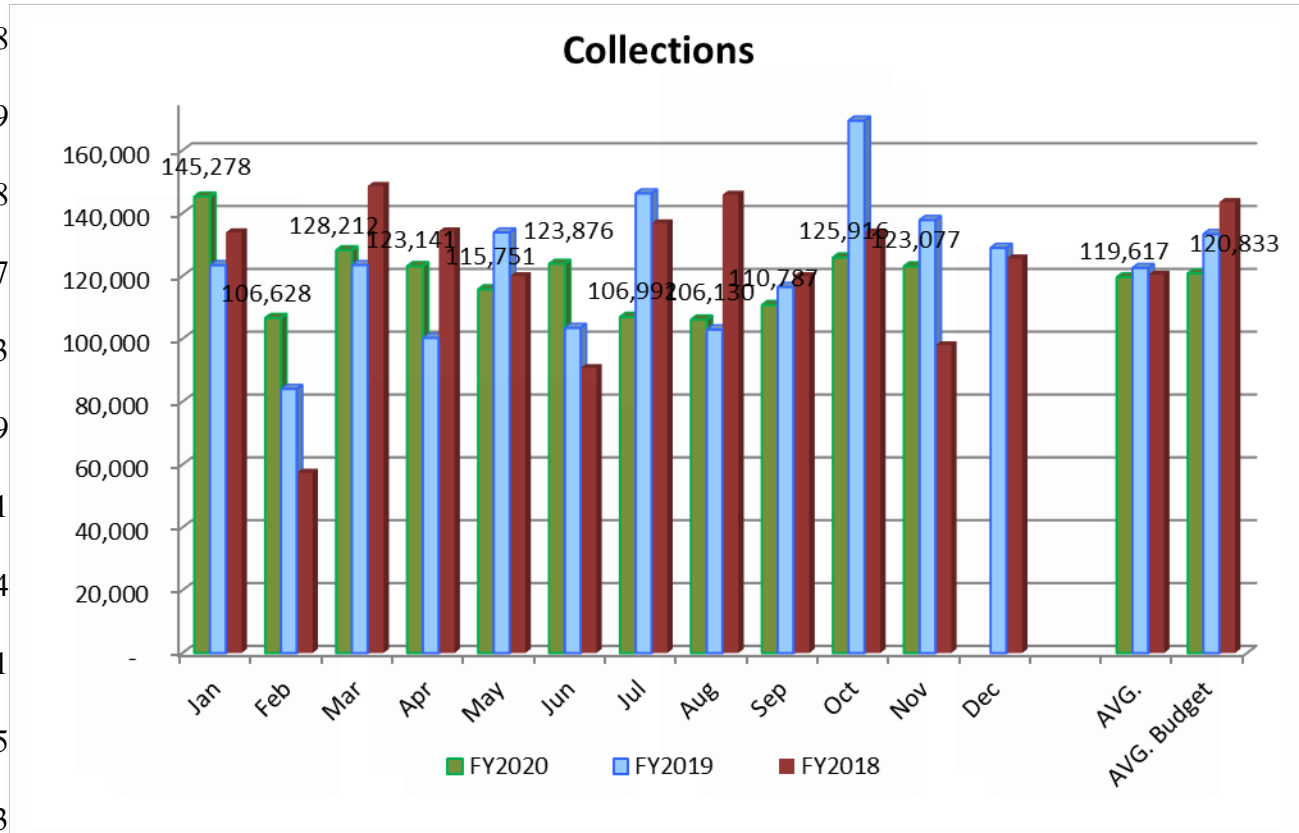
# Revenues

## Revenue Distribution



# Ambulance Fees

| Month       | FY2020  | FY2019  | FY2018  |
|-------------|---------|---------|---------|
| Jan         | 145,278 | 123,448 | 133,883 |
| Feb         | 106,628 | 84,054  | 57,368  |
| Mar         | 128,212 | 123,481 | 148,679 |
| Apr         | 123,141 | 100,284 | 134,238 |
| May         | 115,751 | 133,874 | 119,937 |
| Jun         | 123,876 | 103,491 | 90,693  |
| Jul         | 106,992 | 146,298 | 136,769 |
| Aug         | 106,130 | 102,982 | 145,891 |
| Sep         | 110,787 | 116,517 | 119,954 |
| Oct         | 125,916 | 169,468 | 133,861 |
| Nov         | 123,077 | 137,807 | 97,955  |
| Dec         |         | 128,956 | 125,593 |
| AVG.        | 119,617 | 122,555 | 120,402 |
| AVG. Budget | 120,833 | 133,333 | 143,542 |



# Expenditure Highlights

92% of Budget Year

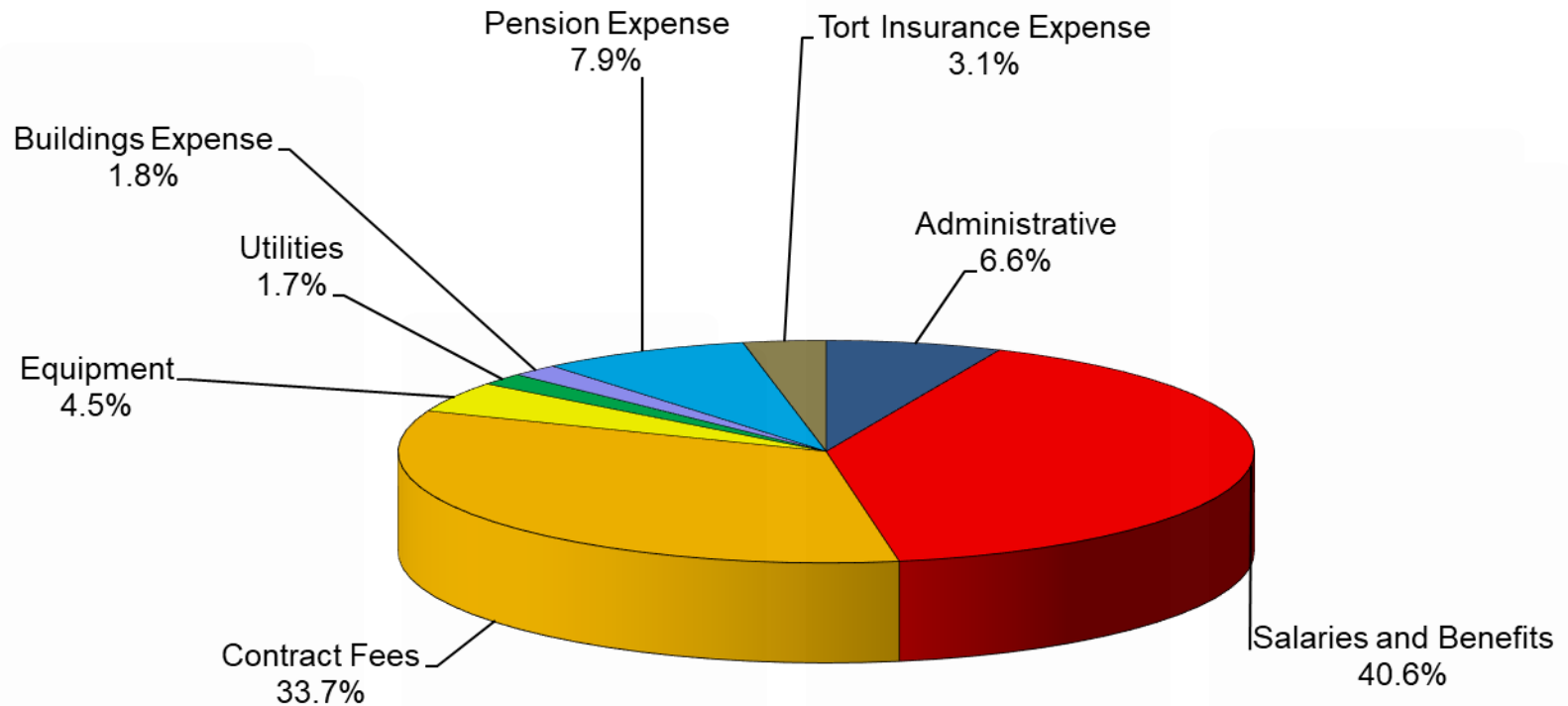
- Operating Expenditures
  - 83% of Budget
- Personnel (24 of 26 Payrolls or 92%)
  - 85% of Budget
- Equipment Expense
  - 61% of Budget
- Utilities
  - 89% of Budget
- Capital Projects & Debt Service
  - 46% of Budget
    - \$171,252; Air Packs
    - \$468,871; Vehicle Loan Payment
    - \$59,234; New Vehicle

# Expenditures

| Account Description                               | Total Actual | Total Budget | % of Budget | Last Year | Inc/(Dec)<br>from Last<br>Year |
|---------------------------------------------------|--------------|--------------|-------------|-----------|--------------------------------|
| <b><i>OPERATING EXPENDITURES</i></b>              |              |              |             |           |                                |
| Administrative                                    | 457,447      | 483,950      | 95%         | 337,533   | 36%                            |
| Salaries and Benefits                             | 2,796,476    | 3,292,312    | 85%         | 2,537,260 | 10%                            |
| Contract Fees                                     | 2,316,898    | 2,886,032    | 80%         | 2,352,337 | -2%                            |
| Equipment                                         | 307,722      | 503,200      | 61%         | 689,038   | -55%                           |
| Utilities                                         | 119,985      | 135,000      | 89%         | 121,585   | -1%                            |
| Buildings Expense                                 | 123,557      | 177,000      | 70%         | 138,674   | -11%                           |
| Pension Expense                                   | 546,378      | 550,000      | 99%         | 510,431   | 7%                             |
| Tort Insurance Expense                            | 214,856      | 287,250      | 75%         | 151,651   | 42%                            |
| Actual Expenditures                               | 6,883,319    | 8,314,744    | 83%         | 6,838,509 | 1%                             |
| Budgeted Expenditures                             | 8,314,744    |              |             |           |                                |
| % Diff                                            | 83%          |              |             |           |                                |
| <b><i>SURPLUS / (DEFICIT) FROM OPERATIONS</i></b> |              |              |             |           |                                |
|                                                   | 3,295,994    | 3,165,847    | 104%        | 3,625,375 | -9%                            |
| <b><i>CAPITAL EXPENDITURES</i></b>                |              |              |             |           |                                |
| Capital                                           | 298,131      | 1,209,256    | 25%         | 130,568   | 128%                           |
| Debt Service                                      | 468,871      | 550,000      | 85%         | 965,902   | -51%                           |
| Transfer-Out                                      | 703,296      | 1,406,591    | 50%         | 625,000   | 13%                            |
| Actual Expenditures                               | 1,470,298    | 3,165,847    | 46%         | 1,721,470 | -15%                           |
| Budgeted Expenditures                             | 3,165,847    |              |             |           |                                |
| % Diff                                            | 46%          |              |             |           |                                |

# Expenditures

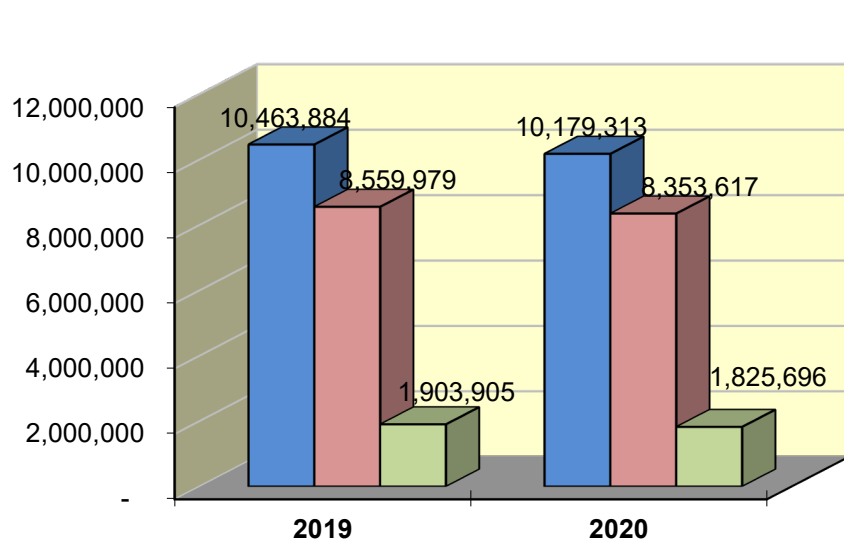
## Operational Expenditure Distribution



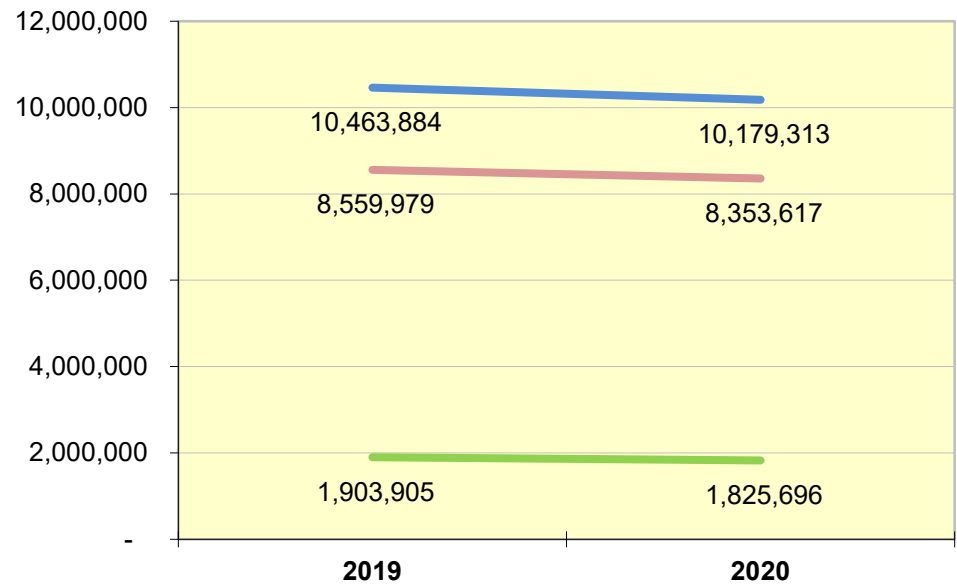
# Revenue, Expenditure & Fund Balance

## For the 11 Month(s) Ended November 30, 2020

|                                   | General          | Ambulance      | Pension  | Capital         | Tort Immunity  | Total Actual     |
|-----------------------------------|------------------|----------------|----------|-----------------|----------------|------------------|
| <b>CHANGE IN NET POSITION</b>     | <b>1,323,083</b> | <b>192,338</b> | <b>-</b> | <b>(63,707)</b> | <b>373,982</b> | <b>1,825,696</b> |
| BEGINNING FUND BALANCE            | 950,456          | 1,282,125      | -        | 1,595,624       | 102,153        | 3,930,358        |
| ENDING FUND BALANCE               | 2,273,539        | 1,474,463      | -        | 1,531,917       | 476,134        | 5,756,054        |
| Fund Balance to Expenditure Ratio | 74%              | 48%            | 0%       | 0%              | 222%           | 84%              |



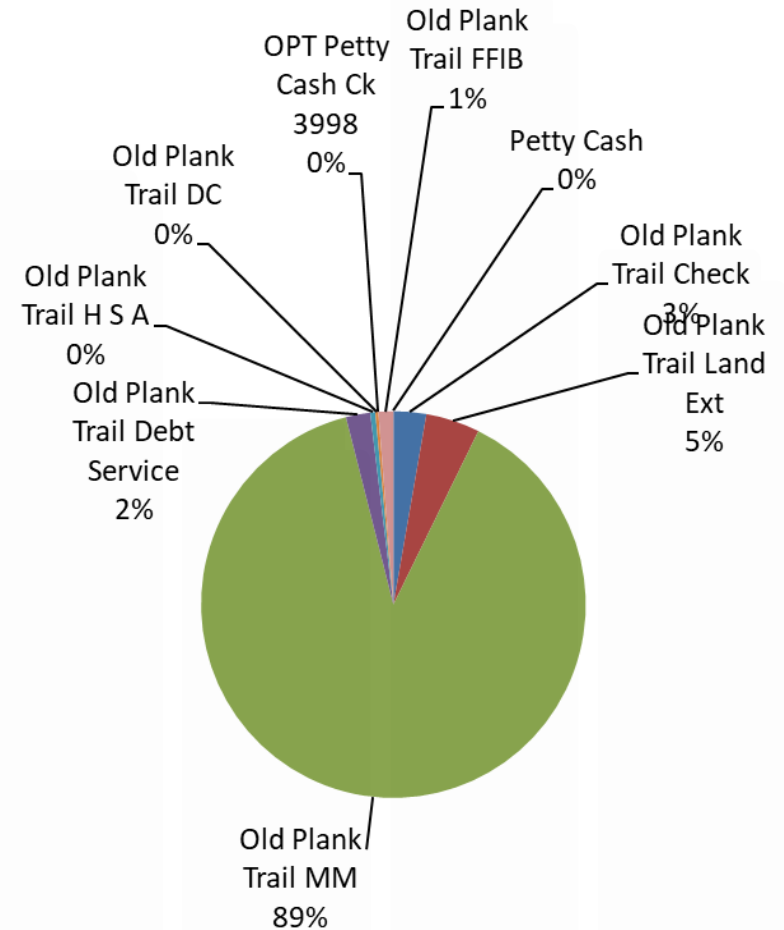
■ Revenues ■ Expenditures ■ Surplus / Deficit



— Revenues — Expenditures — Surplus / Deficit

# Cash Balances

| Bank                     | Current Year        | Last Year           |
|--------------------------|---------------------|---------------------|
| Old Plank Trail Check    | 158,901             | 73,214              |
| Old Plank Trail Land Ext | 261,938             | 212,141             |
| Old Plank Trail MM       | 5,126,526           | 3,745,102           |
| Old Plank Trail Debt     | 117,859             | 78,076              |
| Old Plank Trail H S A    | 24,701              | 25,697              |
| Old Plank Trail DC       | 14,514              | 20,433              |
| OPT Petty Cash Ck        | 259                 | 259                 |
| Old Plank Trail FFIB     | 72,114              | 72,815              |
| Petty Cash               | 14                  | 14                  |
|                          | <b>\$ 5,776,827</b> | <b>\$ 4,227,751</b> |



# Financial Report

For the 11 Month(s) Ended November 30, 2020  
FISCAL YEAR 2020



# NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary  
For the 11 Month(s) Ended November 30, 2020

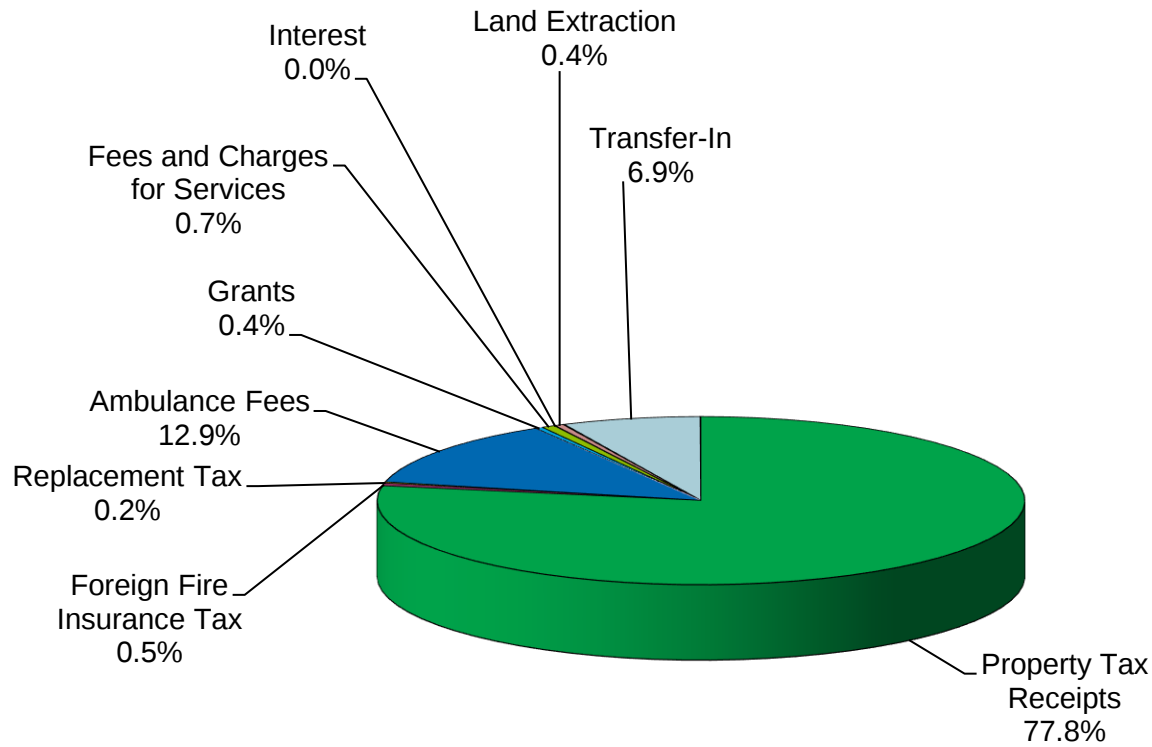
92% of Fiscal Year

| Account Description           | Total Actual | Total Budget | % of Budget |
|-------------------------------|--------------|--------------|-------------|
| <b>REVENUE</b>                |              |              |             |
| Property Tax Receipts         | 7,918,517    | 7,810,000    | 101.4%      |
| Foreign Fire Insurance Tax    | 55,136       | 35,000       | 157.5%      |
| Replacement Tax               | 20,675       | 14,000       | 147.7%      |
| Ambulance Fees                | 1,315,790    | 1,450,000    | 90.7%       |
| Grants                        | 38,400       | 75,000       | 51.2%       |
| Loan Proceeds                 | -            | 565,000      | 0.0%        |
| Donations                     | 440          | 500          | 88.0%       |
| Fees and Charges for Services | 67,954       | 28,000       | 242.7%      |
| Interest                      | 4,244        | 11,000       | 38.6%       |
| Land Extraction               | 44,642       | 32,500       | 137.4%      |
| Other Income                  | 7,306        | 36,500       | 20.0%       |
| Transfer-In                   | 703,296      | 1,406,591    | 50.0%       |
| Miscellaneous Income          | 2,915        | 16,500       | 17.7%       |
| Actual Revenues               | 10,179,313   | 11,480,591   | 88.7%       |
| Budgeted Revenues             | 11,480,591   |              |             |
| % Diff                        | 89%          |              |             |
| <b>OPERATING EXPENDITURES</b> |              |              |             |
| Administrative                | 457,447      | 483,950      | 94.5%       |
| Salaries and Benefits         | 2,796,476    | 3,292,312    | 84.9%       |
| Contract Fees                 | 2,316,898    | 2,886,032    | 80.3%       |
| Equipment                     | 307,722      | 503,200      | 61.2%       |
| Utilities                     | 119,985      | 135,000      | 88.9%       |
| Buildings Expense             | 123,557      | 177,000      | 69.8%       |
| Pension Expense               | 546,378      | 550,000      | 99.3%       |
| Tort Insurance Expense        | 214,856      | 287,250      | 74.8%       |
| Actual Expenditures           | 6,883,319    | 8,314,744    | 82.8%       |
| Budgeted Expenditures         | 8,314,744    |              |             |
| % Diff                        | 83%          |              |             |
| <b>SURPLUS / (DEFICIT)</b>    | 3,295,994    | 3,165,847    | 104.1%      |
| <b>CAPITAL EXPENDITURES</b>   |              |              |             |
| Capital                       | 298,131      | 1,209,256    | 25%         |
| Debt Service                  | 468,871      | 550,000      | 85%         |
| Transfer-Out                  | 703,296      | 1,406,591    | 50%         |
| Actual Expenditures           | 1,470,298    | 3,165,847    | 46%         |
| Budgeted Expenditures         | 3,165,847    |              |             |
| % Diff                        | 46%          |              |             |
| <b>CHANGE IN NET POSITION</b> | 1,825,696    | -            |             |
| BEGINNING FUND BALANCE        | 3,930,358    |              |             |
| ENDING FUND BALANCE           | 5,756,054    |              |             |

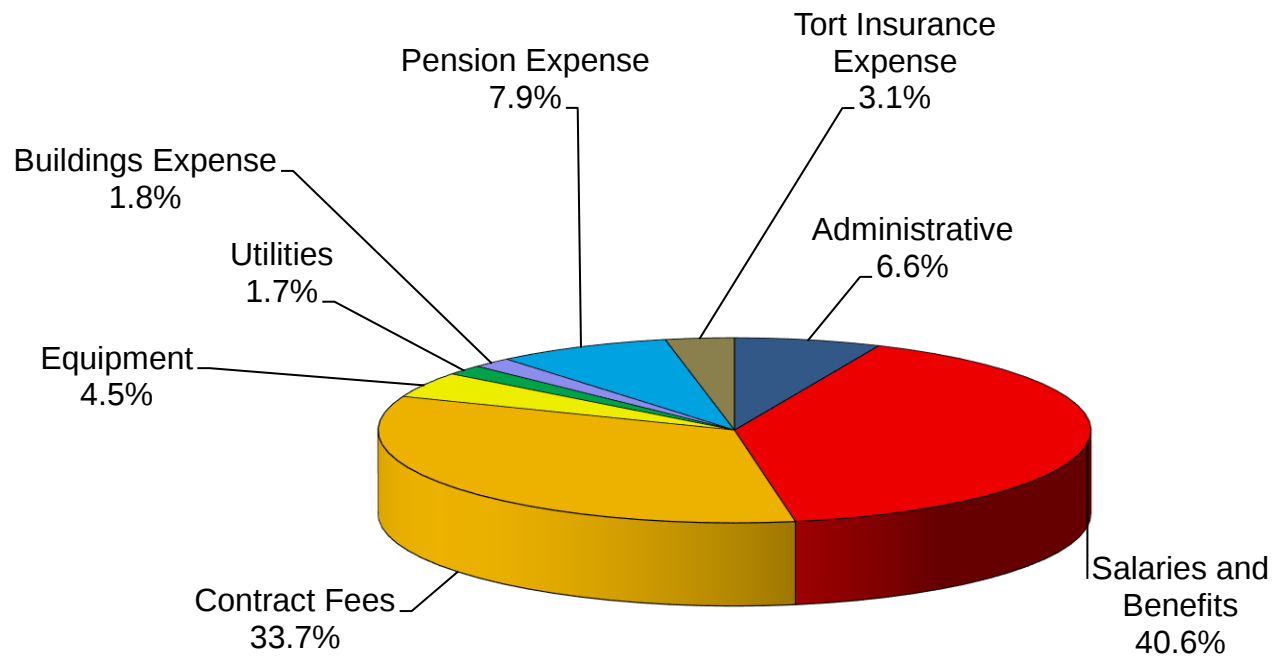
# NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary  
For the 11 Month(s) Ended November 30, 2020

## Revenue Distribution

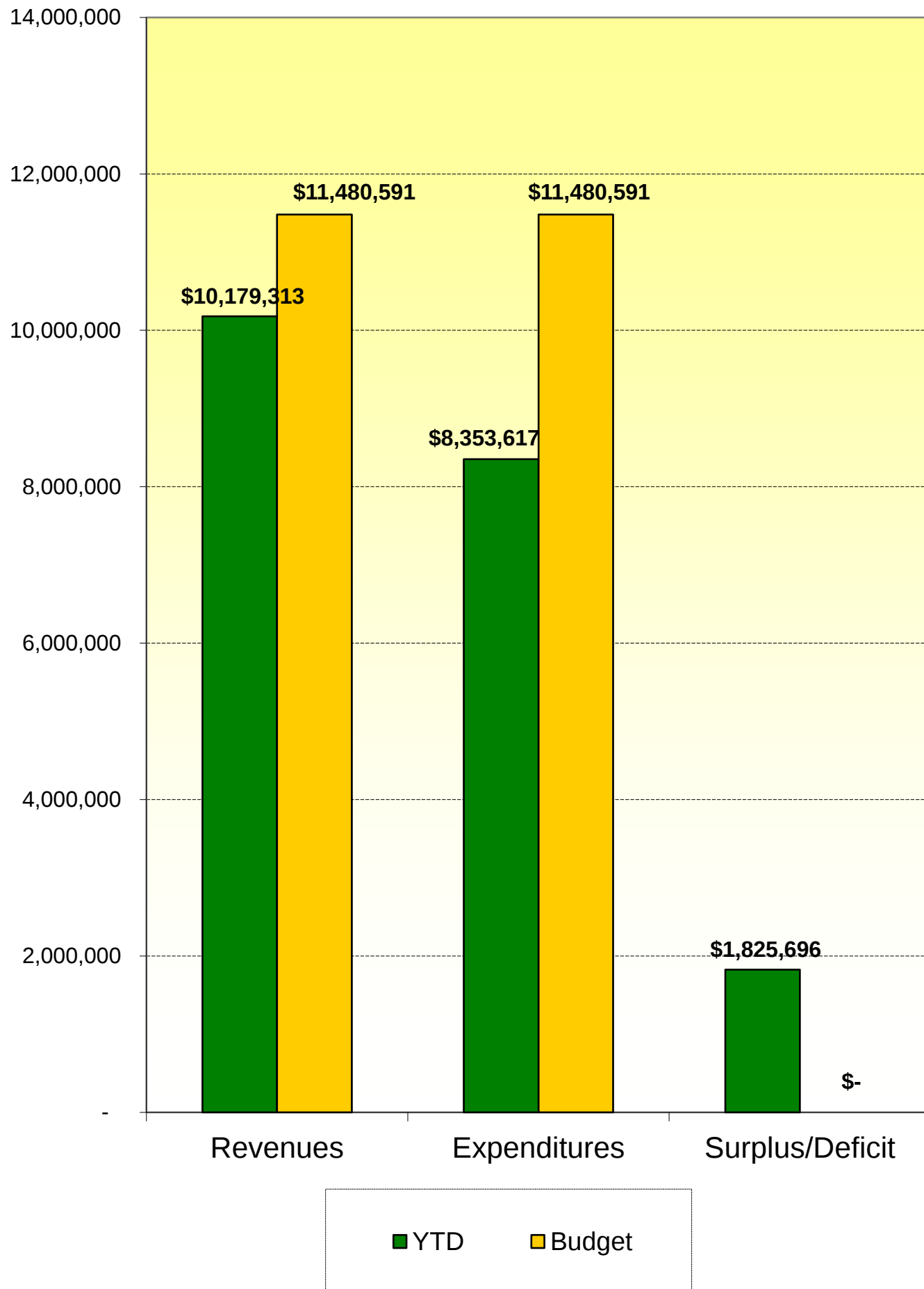


## Operational Expenditure Distribution



# NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary  
For the 11 Month(s) Ended November 30, 2020



# NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary

For the 11 Month(s) Ended November 30, 2020

92% of Fiscal Year

| Account Description                        | General        | Ambulance        | Pension        | Capital        | Tort Immunity        | Total Actual        | Total Budget        | % of Budget |
|--------------------------------------------|----------------|------------------|----------------|----------------|----------------------|---------------------|---------------------|-------------|
| <b>REVENUE</b>                             |                |                  |                |                |                      |                     |                     |             |
| Property Tax Receipts                      | 4,911,099      | 1,872,202        | 546,378        | -              | 588,838              | 7,918,517           | 7,810,000           | 101%        |
| Foreign Fire Insurance Tax                 | 31,506         | 23,630           | -              | -              | -                    | 55,136              | 35,000              | 158%        |
| Replacement Tax                            | 17,721         | 2,954            | -              | -              | -                    | 20,675              | 14,000              | 148%        |
| Ambulance Fees                             | -              | 1,315,790        | -              | -              | -                    | 1,315,790           | 1,450,000           | 91%         |
| Grants                                     | 20,451         | 17,949           | -              | -              | -                    | 38,400              | 75,000              | 51%         |
| Loan Proceeds                              | -              | -                | -              | -              | -                    | -                   | 565,000             | 0%          |
| Donations                                  | 440            | -                | -              | -              | -                    | 440                 | 500                 | 88%         |
| Fees and Charges for Services              | 58,741         | 9,213            | -              | -              | -                    | 67,954              | 28,000              | 243%        |
| Interest                                   | 2,315          | 1,929            | -              | -              | -                    | 4,244               | 11,000              | 39%         |
| Land Extraction                            | 41,208         | 3,434            | -              | -              | -                    | 44,642              | 32,500              | 137%        |
| Other Income                               | 6,305          | 1,001            | -              | -              | -                    | 7,306               | 36,500              | 20%         |
| Transfer-In                                | -              | -                | -              | 703,296        | -                    | 703,296             | 1,406,591           | 50%         |
| Miscellaneous Income                       | 2,671          | 244              | -              | -              | -                    | 2,915               | 16,500              | 18%         |
| Actual Revenues                            | 5,092,457      | 3,248,345        | 546,378        | 703,296        | 588,838              | 10,179,313          | 11,480,591          | 89%         |
| Budgeted Revenues                          | 5,039,500      | 3,334,500        | 555,000        | 2,046,591      | 505,000              | 11,480,591          |                     |             |
| % Diff                                     | 101%           | 97%              | 98%            | 34%            | 117%                 | 89%                 |                     |             |
| <b>OPERATING EXPENDITURES</b>              |                |                  |                |                |                      |                     |                     |             |
| Administrative                             | 270,822        | 186,625          | -              | -              | -                    | 457,447             | 483,950             | 95%         |
| Salaries and Benefits                      | 1,398,237      | 1,398,238        | -              | -              | -                    | 2,796,476           | 3,292,312           | 85%         |
| Contract Fees                              | 1,112,717      | 1,204,181        | -              | -              | -                    | 2,316,898           | 2,886,032           | 80%         |
| Equipment                                  | 159,980        | 147,742          | -              | -              | -                    | 307,722             | 503,200             | 61%         |
| Utilities                                  | 59,993         | 59,993           | -              | -              | -                    | 119,985             | 135,000             | 89%         |
| Buildings Expense                          | 64,329         | 59,228           | -              | -              | -                    | 123,557             | 177,000             | 70%         |
| Pension Expense                            | -              | -                | 546,378        | -              | -                    | 546,378             | 550,000             | 99%         |
| Tort Insurance Expense                     | -              | -                | -              | -              | 214,856              | 214,856             | 287,250             | 75%         |
| Actual Expenditures                        | 3,066,079      | 3,056,007        | 546,378        | -              | 214,856              | 6,883,319           | 8,314,744           | 83%         |
| Budgeted Expenditures                      | 3,632,909      | 3,621,835        | 555,000        | -              | 505,000              | 8,314,744           |                     |             |
| % Diff                                     | 84%            | 84%              | 98%            | 0%             | 43%                  | 83%                 |                     |             |
| <b>SURPLUS / (DEFICIT) FROM OPERATIONS</b> | 2,026,379      | 192,338          | -              | 703,296        | 373,982              | 3,295,994           | 3,165,847           | 104%        |
| <b>CAPITAL EXPENDITURES</b>                |                |                  |                |                |                      |                     |                     |             |
| Capital                                    | -              | -                | -              | 298,131        | -                    | 298,131             | 1,209,256           | 25%         |
| Debt Service                               | -              | -                | -              | 468,871        | -                    | 468,871             | 550,000             | 85%         |
| Transfer Out                               | 703,296        | -                | -              | -              | -                    | 703,296             | 1,406,591           | 50%         |
| Actual Expenditures                        | 703,296        | -                | -              | 767,003        | -                    | 1,470,298           | 3,165,847           | 46%         |
| Budgeted Expenditures                      | 1,406,591      | -                | -              | 1,759,256      | -                    | 3,165,847           |                     |             |
| % Diff                                     | 50%            | 0%               | 0%             | 44%            | 0%                   | 46%                 |                     |             |
| <b>CHANGE IN NET POSITION</b>              | <b>General</b> | <b>Ambulance</b> | <b>Pension</b> | <b>Capital</b> | <b>Tort Immunity</b> | <b>Total Actual</b> | <b>Total Budget</b> |             |
|                                            | 1,323,083      | 192,338          | -              | (63,707)       | 373,982              | 1,825,696           | -                   |             |
| BEGINNING FUND BALANCE                     | 950,456        | 1,282,125        | -              | 1,595,624      | 102,153              | 3,930,358           |                     |             |
| ENDING FUND BALANCE                        | 2,273,539      | 1,474,463        | -              | 1,531,917      | 476,134              | 5,756,054           |                     |             |
| Fund Balance to Expenditure Ratio          | 74%            | 48%              | 0%             | 0%             | 222%                 | 84%                 |                     |             |

NEW LENOX FIRE PROTECTION DISTRICT  
Budget vs. Actual Detail  
November 30, 2020

|                                   | Monthly Total | Monthly Budget | General      | Ambulance    | Pension    | Capital    | Tort Immunity | YTD Total     | YTD Budget    | \$ Over Budget | % of Budget |
|-----------------------------------|---------------|----------------|--------------|--------------|------------|------------|---------------|---------------|---------------|----------------|-------------|
| Revenues                          |               |                |              |              |            |            |               |               |               |                |             |
| 4001 · Current Year Tax Receipts  | 111,814.58    | 650,833.33     | 4,911,099.20 | 1,872,202.15 | 546,377.66 | 0.00       | 588,837.75    | 7,918,516.76  | 7,810,000.00  | 108,516.76     | 101.39%     |
| 4200 · Loan Proceeds              | 0.00          | 47,083.33      | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00          | 565,000.00    | -565,000.00    | 0.0%        |
| 4230 · SAFER Grant                | 10,076.00     | 0.00           | 5,038.00     | 5,038.00     | 0.00       | 0.00       | 0.00          | 10,076.00     | 0.00          | 10,076.00      | 100.0%      |
| 4235 · Communications Grant       | 0.00          | 0.00           | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00          | 0.00          | 0.00           | 0.0%        |
| 4250 · Life Safety Grant          | 0.00          | 0.00           | 2,502.00     | 0.00         | 0.00       | 0.00       | 0.00          | 2,502.00      | 0.00          | 2,502.00       | 100.0%      |
| 4260 · Equipment Grant            | 0.00          | 6,250.00       | 12,910.97    | 12,910.97    | 0.00       | 0.00       | 0.00          | 25,821.94     | 75,000.00     | -49,178.06     | 34.43%      |
| 4263 · Dispatch Grant             | 0.00          | 0.00           | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00          | 0.00          | 0.00           | 0.0%        |
| 4270 · Donation                   | 100.00        | 41.67          | 440.00       | 0.00         | 0.00       | 0.00       | 0.00          | 440.00        | 500.00        | -60.00         | 88.0%       |
| 4271 · Donation - SAR             | 0.00          | 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          | 0.00           | 0.0%        |
| 4300 · Replacement Tax            | 0.00          | 1,166.67       | 17,721.27    | 2,953.54     | 0.00       | 0.00       | 0.00          | 20,674.81     | 14,000.00     | 6,674.81       | 147.68%     |
| 4350 · Foreign Fire Ins Tax       | 0.00          | 2,916.67       | 31,506.08    | 23,629.56    | 0.00       | 0.00       | 0.00          | 55,135.64     | 35,000.00     | 20,135.64      | 157.53%     |
| 4440 · Alarm Monitoring Fee       | 4,777.88      | 0.00           | 9,213.27     | 9,213.27     | 0.00       | 0.00       | 0.00          | 18,426.54     | 0.00          | 18,426.54      | 100.0%      |
| 4450 · Inspection Fee             | 1,120.00      | 833.33         | 8,570.00     | 0.00         | 0.00       | 0.00       | 0.00          | 8,570.00      | 10,000.00     | -1,430.00      | 85.7%       |
| 4451 · False Alarm Fee            | 0.00          | 1,500.00       | 40,957.75    | 0.00         | 0.00       | 0.00       | 0.00          | 40,957.75     | 18,000.00     | 22,957.75      | 227.54%     |
| 4615 · Ambulance Fees             | 123,076.92    | 120,833.33     | 0.00         | 1,315,789.76 | 0.00       | 0.00       | 0.00          | 1,315,789.76  | 1,450,000.00  | -134,210.24    | 90.74%      |
| 4650 · Interest Income            | 237.89        | 916.67         | 2,314.91     | 1,929.10     | 0.00       | 0.00       | 0.00          | 4,244.01      | 11,000.00     | -6,755.99      | 38.58%      |
| 4700 · Other Income (Work Comp)   | 177.53        | 3,041.67       | 6,304.88     | 1,000.77     | 0.00       | 0.00       | 0.00          | 7,305.65      | 36,500.00     | -29,194.35     | 20.02%      |
| 4730 · Land Extraction            | 7,855.44      | 2,708.33       | 41,208.39    | 3,434.03     | 0.00       | 0.00       | 0.00          | 44,642.42     | 32,500.00     | 12,142.42      | 137.36%     |
| 4780 · Loan Proceeds from Village | 0.00          | 0.00           | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00          | 0.00          | 0.00           | 0.0%        |
| 4790 · Transfer-Ins               | 0.00          | 117,215.92     | 0.00         | 0.00         | 0.00       | 703,295.50 | 0.00          | 703,295.50    | 1,406,591.00  | -703,295.50    | 50.0%       |
| Miscellaneous Income              |               |                |              |              |            |            |               |               |               |                |             |
| 4280 · Insurance Benefit Refund   | 0.00          | 416.67         | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00          | 5,000.00      | -5,000.00      | 0.0%        |
| 4400 · Fire Report Copy           | 25.00         | 41.67          | 256.50       | 0.00         | 0.00       | 0.00       | 0.00          | 256.50        | 500.00        | -243.50        | 51.3%       |
| 4500 · Voting Rental              | 0.00          | 0.00           | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00          | 0.00          | 0.00           | 0.0%        |
| 4510 · Public Education           | 50.00         | 83.33          | 2,170.00     | 0.00         | 0.00       | 0.00       | 0.00          | 2,170.00      | 1,000.00      | 1,170.00       | 217.0%      |
| 4512 · Alternate Funding          | 0.00          | 0.00           | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00          | 0.00          | 0.00           | 0.0%        |
| 4530 · EMT Class Income           | 0.00          | 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          | 0.00           | 0.0%        |
| 4600 · Cadet Program              | 0.00          | 0.00           | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00          | 0.00          | 0.00           | 0.0%        |
| 4620 · Sale of Equipment          | 0.00          | 416.67         | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00          | 5,000.00      | -5,000.00      | 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          | 0.00           | 0.0%        |
| 4676 · E-Bay Postage              | 0.00          | 0.00           | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00          | 0.00          | 0.00           | 0.0%        |
| 4725 · Equipment Reimbursement    | 0.00          | 0.00           | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00          | 0.00          | 0.00           | 0.0%        |
| 4730 · 911 Surcharge              | 0.00          | 0.00           | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00          | 0.00          | 0.00           | 0.0%        |
| 4745 · Collections Income         | 0.00          | 0.00           | 244.04       | 244.04       | 0.00       | 0.00       | 0.00          | 488.08        | 0.00          | 488.08         | 100.0%      |
| 4760 · Equipment Loan             | 0.00          | 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          | 416.67         | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00          | 5,000.00      | -5,000.00      | 0.0%        |
| Misc Subtotal                     | 75.00         | 1,375.00       | 2,670.54     | 244.04       | 0.00       | 0.00       | 0.00          | 2,914.58      | 16,500.00     | -13,585.42     | 17.66%      |
| Total Revenues                    | 259,311.24    | 839,500.00     | 5,092,457.26 | 3,248,345.19 | 546,377.66 | 703,295.50 | 588,837.75    | 10,179,313.36 | 11,480,591.00 | -1,301,277.64  | 88.67%      |

NEW LENOX FIRE PROTECTION DISTRICT  
Budget vs. Actual Detail  
November 30, 2020

|                                         |  | Monthly Total | Monthly Budget | General      | Ambulance    | Pension | Capital | Tort Immunity | YTD Total    | YTD Budget   | \$ Over Budget | % of Budget |
|-----------------------------------------|--|---------------|----------------|--------------|--------------|---------|---------|---------------|--------------|--------------|----------------|-------------|
| Expenditures                            |  |               |                |              |              |         |         |               |              |              |                |             |
| Administrative                          |  |               |                |              |              |         |         |               |              |              |                |             |
| 6001 · Administrative Expense           |  | 0.00          | 500.00         | 0.00         | 0.00         | 0.00    | 0.00    | 0.00          | 0.00         | 6,000.00     | -6,000.00      | 0.0%        |
| 6010 · Legal Services                   |  | 1,413.00      | 6,666.67       | 22,675.68    | 22,675.69    | 0.00    | 0.00    | 0.00          | 45,351.37    | 80,000.00    | -34,648.63     | 56.69%      |
| 6020 · Dispatching Services-Dispatchers |  | 12,544.32     | 12,500.00      | 70,683.85    | 70,683.82    | 0.00    | 0.00    | 0.00          | 141,367.67   | 150,000.00   | -8,632.33      | 94.25%      |
| 6030 · Audting and Accounting Services  |  | 1,434.86      | 2,500.00       | 11,422.52    | 11,422.66    | 0.00    | 0.00    | 0.00          | 22,845.18    | 30,000.00    | -7,154.82      | 76.15%      |
| 6031 · Bank Service Charges             |  | 178.67        | 83.33          | 820.48       | 820.52       | 0.00    | 0.00    | 0.00          | 1,641.00     | 1,000.00     | 641.00         | 164.1%      |
| 6071 · Trustee Training                 |  | 0.00          | 250.00         | 150.00       | 150.00       | 0.00    | 0.00    | 0.00          | 300.00       | 3,000.00     | -2,700.00      | 10.0%       |
| 6080 · Fire Prevention/Public Ed        |  | 375.00        | 1,333.33       | 9,638.89     | 4,381.31     | 0.00    | 0.00    | 0.00          | 14,020.20    | 16,000.00    | -1,979.80      | 87.63%      |
| 6160 · Employee Physicals               |  | 0.00          | 750.00         | 3,879.96     | 3,879.97     | 0.00    | 0.00    | 0.00          | 7,759.93     | 9,000.00     | -1,240.07      | 86.22%      |
| 6202 · Contingency/Misc                 |  | 0.00          | 333.33         | 13,619.98    | 13,619.99    | 0.00    | 0.00    | 0.00          | 27,239.97    | 4,000.00     | 23,239.97      | 681.0%      |
| 6203 · Foundation Supplies              |  | 0.00          | 41.67          | 0.00         | 0.00         | 0.00    | 0.00    | 0.00          | 0.00         | 500.00       | -500.00        | 0.0%        |
| 6210 · Printing and Publication Exp     |  | 0.00          | 437.50         | 805.99       | 495.99       | 0.00    | 0.00    | 0.00          | 1,301.98     | 5,250.00     | -3,948.02      | 24.8%       |
| 6220 · Postage                          |  | 117.99        | 166.67         | 480.12       | 480.13       | 0.00    | 0.00    | 0.00          | 960.25       | 2,000.00     | -1,039.75      | 48.01%      |
| 6230 · Dues/Subscriptions               |  | 190.00        | 1,833.33       | 5,200.60     | 9,101.06     | 0.00    | 0.00    | 0.00          | 14,301.66    | 22,000.00    | -7,698.34      | 65.01%      |
| 6240 · Office Supplies                  |  | 1,049.39      | 5,333.33       | 5,647.46     | 5,647.46     | 0.00    | 0.00    | 0.00          | 11,294.92    | 64,000.00    | -52,705.08     | 17.65%      |
| 6250 · Office Equipment Repairs         |  | 0.00          | 416.67         | 0.00         | 0.00         | 0.00    | 0.00    | 0.00          | 0.00         | 5,000.00     | -5,000.00      | 0.0%        |
| 6270 · IT Expense                       |  | 11,466.50     | 5,000.00       | 92,308.68    | 18,461.74    | 0.00    | 0.00    | 0.00          | 110,770.42   | 60,000.00    | 50,770.42      | 184.62%     |
| 8061 · Cadet Expense                    |  | 0.00          | 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         | 0.00           | 0.0%        |
| 8063 · SAR Expenses                     |  | 0.00          | 100.00         | 0.00         | 0.00         | 0.00    | 0.00    | 0.00          | 0.00         | 1,200.00     | -1,200.00      | 0.0%        |
| 8180 · Pest Control                     |  | 0.00          | 0.00           | 1,175.00     | 1,175.00     | 0.00    | 0.00    | 0.00          | 2,350.00     | 0.00         | 2,350.00       | 100.0%      |
| 8240 · Banquet                          |  | 0.00          | 0.00           | 0.00         | 0.00         | 0.00    | 0.00    | 0.00          | 0.00         | 0.00         | 0.00           | 0.0%        |
| 8350 · Foreign Fire Tax Exp             |  | 2,148.11      | 2,083.33       | 32,313.18    | 23,629.56    | 0.00    | 0.00    | 0.00          | 55,942.74    | 25,000.00    | 30,942.74      | 223.77%     |
| 9233 · Interest Expense                 |  | 0.00          | 0.00           | 0.00         | 0.00         | 0.00    | 0.00    | 0.00          | 0.00         | 0.00         | 0.00           | 0.0%        |
| Subtotal                                |  | 30,917.84     | 40,329.17      | 270,822.39   | 186,624.90   | 0.00    | 0.00    | 0.00          | 457,447.29   | 483,950.00   | -26,502.71     | 94.52%      |
| Salaries and Benefits                   |  |               |                |              |              |         |         |               |              |              |                |             |
| 6002 · Trustees Salaries                |  | 0.00          | 1,666.67       | 0.00         | 0.00         | 0.00    | 0.00    | 0.00          | 0.00         | 20,000.00    | -20,000.00     | 0.0%        |
| 6040 · Employee Salaries                |  | 302,268.13    | 217,984.33     | 1,210,030.66 | 1,210,031.30 | 0.00    | 0.00    | 0.00          | 2,420,061.96 | 2,615,812.00 | -195,750.04    | 92.52%      |
| 6050 · Employee Salaries POC            |  | 0.00          | 0.00           | 0.00         | 0.00         | 0.00    | 0.00    | 0.00          | 0.00         | 0.00         | 0.00           | 0.0%        |
| 6060 · Salaries-Part-Time               |  | 0.00          | 0.00           | 0.00         | 0.00         | 0.00    | 0.00    | 0.00          | 0.00         | 0.00         | 0.00           | 0.0%        |
| 6150 · Employees H S A                  |  | 10,175.84     | 8,666.67       | 36,897.60    | 36,897.60    | 0.00    | 0.00    | 0.00          | 73,795.20    | 104,000.00   | -30,204.80     | 70.96%      |
| 6710 · FICA Tax Expense                 |  | 2,382.23      | 3,000.00       | 9,342.26     | 9,342.33     | 0.00    | 0.00    | 0.00          | 18,684.59    | 36,000.00    | -17,315.41     | 51.9%       |
| 6720 · Medicare Expense                 |  | 4,155.32      | 3,000.00       | 17,013.52    | 17,013.63    | 0.00    | 0.00    | 0.00          | 34,027.15    | 36,000.00    | -1,972.85      | 94.52%      |
| 6750 · State Unemployment Expense       |  | 89.10         | 1,166.67       | 1,447.89     | 1,448.07     | 0.00    | 0.00    | 0.00          | 2,895.96     | 14,000.00    | -11,104.04     | 20.69%      |
| 6760 · Employer IMRF Expense            |  | 1,146.58      | 1,208.33       | 2,740.04     | 2,740.04     | 0.00    | 0.00    | 0.00          | 5,480.08     | 14,500.00    | -9,019.92      | 37.79%      |
| 66000 · Payroll Processing Fees         |  | 0.00          | 0.00           | 0.00         | 0.00         | 0.00    | 0.00    | 0.00          | 0.00         | 0.00         | 0.00           | 0.0%        |
| 9630 · Health Insurance                 |  | 26,232.99     | 37,666.67      | 120,765.35   | 120,765.36   | 0.00    | 0.00    | 0.00          | 241,530.71   | 452,000.00   | -210,469.29    | 53.44%      |
|                                         |  | 346,450.19    | 274,359.33     | 1,398,237.32 | 1,398,238.33 | 0.00    | 0.00    | 0.00          | 2,796,475.65 | 3,292,312.00 | -495,836.35    | 84.94%      |
| Contract Fees                           |  |               |                |              |              |         |         |               |              |              |                |             |
| 6101 · Contract Fees/Kurtz              |  | 192,757.50    | 232,013.00     | 1,086,717.11 | 1,086,717.09 | 0.00    | 0.00    | 0.00          | 2,173,434.20 | 2,784,156.00 | -610,721.80    | 78.06%      |
| 6201 · Contract Fees/Andres             |  | 4,355.42      | 8,489.67       | 26,000.00    | 117,463.96   | 0.00    | 0.00    | 0.00          | 143,463.96   | 101,876.00   | 41,587.96      | 140.82%     |
| Subtotal                                |  | 197,112.92    | 240,502.67     | 1,112,717.11 | 1,204,181.05 | 0.00    | 0.00    | 0.00          | 2,316,898.16 | 2,886,032.00 | -569,133.84    | 80.28%      |
| Equipment                               |  |               |                |              |              |         |         |               |              |              |                |             |
| 8005 · Equip and Small Tool Purchase    |  | 7,957.43      | 5,141.67       | 41,684.36    | 31,381.70    | 0.00    | 0.00    | 0.00          | 73,066.06    | 61,700.00    | 11,366.06      | 118.42%     |
| 8010 · Equip and Small Tool Repair      |  | 0.00          | 1,666.67       | 10,837.32    | 4,644.57     | 0.00    | 0.00    | 0.00          | 15,481.89    | 20,000.00    | -4,518.11      | 77.41%      |
| 8001 · Equipment Expense                |  | 0.00          | 0.00           | 0.00         | 0.00         | 0.00    | 0.00    | 0.00          | 0.00         | 0.00         | 0.00           | 0.0%        |
| 8020 · Medical Supplies                 |  | 360.60        | 3,416.67       | 434.20       | 17,368.04    | 0.00    | 0.00    | 0.00          | 17,802.24    | 41,000.00    | -23,197.76     | 43.42%      |
| 8030 · Oxygen                           |  | 186.00        | 291.67         | 271.00       | 1,626.00     | 0.00    | 0.00    | 0.00          | 1,897.00     | 3,500.00     | -1,603.00      | 54.2%       |
| 8050 · Fire Clothing                    |  | 0.00          | 3,250.00       | 1,502.01     | 1,502.02     | 0.00    | 0.00    | 0.00          | 3,004.03     | 39,000.00    | -35,995.97     | 7.7%        |
| 8060 · Uniforms/Station Wear            |  | 922.25        | 5,000.00       | 16,203.29    | 16,203.29    | 0.00    | 0.00    | 0.00          | 32,406.58    | 60,000.00    | -27,593.42     | 54.01%      |
| 8070 · Fuel/Oil                         |  | 3,758.06      | 5,333.33       | 23,039.54    | 23,039.54    | 0.00    | 0.00    | 0.00          | 46,079.08    | 64,000.00    | -17,920.92     | 72.0%       |
| 8100 · Hose Purchase                    |  | 0.00          | 833.33         | 14,031.00    | 0.00         | 0.00    | 0.00    | 0.00          | 14,031.00    | 10,000.00    | 4,031.00       | 140.31%     |
| 8160 · Fire Extinguishers               |  | 0.00          | 333.33         | 497.68       | 497.67       | 0.00    | 0.00    | 0.00          | 995.35       | 4,000.00     | -3,004.65      | 24.88%      |
| 8200 · Radio/Beeper Repair              |  | 0.00          | 833.33         | 640.25       | 640.25       | 0.00    | 0.00    | 0.00          | 1,280.50     | 10,000.00    | -8,719.50      | 12.81%      |
| 8285 · Vehicle Loan Payment             |  | 0.00          | 0.00           | 0.00         | 0.00         | 0.00    | 0.00    | 0.00          | 0.00         | 0.00         | 0.00           | 0.0%        |
| 8290 · Vehicle Repair                   |  | 6,420.26      | 8,333.33       | 39,100.26    | 39,100.26    | 0.00    | 0.00    | 0.00          | 78,200.52    | 100,000.00   | -21,799.48     | 78.2%       |
| 8390 · Vehicle Maintenance              |  | 610.92        | 7,500.00       | 11,738.93    | 11,738.93    | 0.00    | 0.00    | 0.00          | 23,477.86    | 90,000.00    | -66,522.14     | 26.09%      |
| Subtotal                                |  | 20,215.52     | 41,933.33      | 159,979.84   | 147,742.27   | 0.00    | 0.00    | 0.00          | 307,722.11   | 503,200.00   | -195,477.89    | 61.15%      |
| Utilities                               |  |               |                |              |              |         |         |               |              |              |                |             |
| 9010 · Natural Gas Expense              |  | 564.14        | 1,666.67       | 7,149.79     | 7,149.74     | 0.00    | 0.00    | 0.00          | 14,299.53    | 20,000.00    | -5,700.47      | 71.5%       |
| 9020 · Electric                         |  | 2,092.50      | 3,000.00       | 15,983.85    | 15,983.85    | 0.00    | 0.00    | 0.00          | 31,967.70    | 36,000.00    | -4,032.30      | 88.8%       |
| 9030 · Phone/Internet/Cable/ADT         |  | 5,881.40      | 5,500.00       | 30,686.57    | 30,686.58    | 0.00    | 0.00    | 0.00          | 61,373.15    | 66,000.00    | -4,626.85      | 92.99%      |
| 9040 · Sewer/Water/Refuse               |  | 997.94        | 1,083.33       | 6,172.41     | 6,172.42     | 0.00    | 0.00    | 0.00          | 12,344.83    | 13,000.00    | -655.17        | 95.0%       |
| Subtotal                                |  | 9,535.98      | 11,250.00      | 59,992.62    | 59,992.59    | 0.00    | 0.00    | 0.00          | 119,985.21   | 135,000.00   | -15,014.79     | 88.88%      |

| NEW LENOX FIRE PROTECTION DISTRICT         |               |                |              |              |            |            |               |              |               |                |             |
|--------------------------------------------|---------------|----------------|--------------|--------------|------------|------------|---------------|--------------|---------------|----------------|-------------|
| Budget vs. Actual Detail                   |               |                |              |              |            |            |               |              |               |                |             |
| November 30, 2020                          |               |                |              |              |            |            |               |              |               |                |             |
|                                            | Monthly Total | Monthly Budget | General      | Ambulance    | Pension    | Capital    | Tort Immunity | YTD Total    | YTD Budget    | \$ Over Budget | % of Budget |
| Buildings Expense                          |               |                |              |              |            |            |               |              |               |                |             |
| 9100 · Building Expense                    | 0.00          | 2,166.67       | 18,206.00    | 18,206.00    | 0.00       | 0.00       | 0.00          | 36,412.00    | 26,000.00     | 10,412.00      | 140.05%     |
| 9110 · Facility Repair/Maintenance         | 11,369.40     | 10,500.00      | 30,818.57    | 30,818.57    | 0.00       | 0.00       | 0.00          | 61,637.14    | 126,000.00    | -64,362.86     | 48.92%      |
| 9232 · OPT Facility Loan                   | 0.00          | 0.00           | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00         | 0.00          | 0.00           | 0.0%        |
| 9130 · Facility Supplies (Sundries)        | 3,738.62      | 2,083.33       | 15,304.74    | 10,203.16    | 0.00       | 0.00       | 0.00          | 25,507.90    | 25,000.00     | 507.90         | 102.03%     |
| Subtotal                                   | 15,108.02     | 14,750.00      | 64,329.31    | 59,227.73    | 0.00       | 0.00       | 0.00          | 123,557.04   | 177,000.00    | -53,442.96     | 70%         |
| Pension Expense                            |               |                |              |              |            |            |               |              |               |                |             |
| 9510 · Employer Pension Expense            | 7,715.21      | 45,833.33      | 0.00         | 0.00         | 546,377.66 | 0.00       | 0.00          | 546,377.66   | 550,000.00    | -3,622.34      | 99.34%      |
| Subtotal                                   | 7,715.21      | 45,833.33      | 0.00         | 0.00         | 546,377.66 | 0.00       | 0.00          | 546,377.66   | 550,000.00    | -3,622.34      | 99.34%      |
| Tort Ins Expense                           |               |                |              |              |            |            |               |              |               |                |             |
| 6070 · Firefighter Training                | 4,155.09      | 5,416.67       | 0.00         | 0.00         | 0.00       | 0.00       | 26,820.86     | 26,820.86    | 65,000.00     | -38,179.14     | 41.26%      |
| 9610 · Workers Comp                        | 0.00          | 5,833.33       | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00         | 70,000.00     | -70,000.00     | 0.0%        |
| 9620 · Vehicle & Building                  | 0.00          | 2,270.83       | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00         | 27,250.00     | -27,250.00     | 0.0%        |
| 9640 · Liability                           | 33,080.00     | 10,416.67      | 0.00         | 0.00         | 0.00       | 0.00       | 188,035.32    | 188,035.32   | 125,000.00    | 63,035.32      | 150.43%     |
| Subtotal                                   | 37,235.09     | 18,520.83      | 0.00         | 0.00         | 0.00       | 0.00       | 214,856.18    | 214,856.18   | 287,250.00    | -72,393.82     | 74.8%       |
| Capital                                    |               |                |              |              |            |            |               |              |               |                |             |
| 6260 · Office Capital Outlay               | 0.00          | 3,938.00       | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00         | 47,256.00     | -47,256.00     | 0.0%        |
| 8001 · Equip and Small Tool Capital Outlay | 0.00          | 19,333.33      | 0.00         | 0.00         | 0.00       | 171,252.00 | 0.00          | 171,252.00   | 232,000.00    | -60,748.00     | 73.82%      |
| 8040 · Medical Equipment Capital Outlay    | 0.00          | 0.00           | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00         | 0.00          | 0.00           | 0.0%        |
| 8190 · Radio Capital Outlay                | 0.00          | 1,250.00       | 0.00         | 0.00         | 0.00       | 12,049.19  | 0.00          | 12,049.19    | 15,000.00     | -2,950.81      | 80.33%      |
| 8280 · Vehicle Capital Outlay              | 1,152.00      | 47,083.33      | 0.00         | 0.00         | 0.00       | 71,979.39  | 0.00          | 71,979.39    | 565,000.00    | -493,020.61    | 12.74%      |
| 9120 · Facility Capital Outlay             | 0.00          | 29,166.67      | 0.00         | 0.00         | 0.00       | 0.00       | 0.00          | 0.00         | 350,000.00    | -350,000.00    | 0.0%        |
| 9150 · Loan Payment                        | 17,879.47     | 45,833.33      | 0.00         | 0.00         | 0.00       | 468,871.30 | 0.00          | 468,871.30   | 550,000.00    | -81,128.70     | 85.25%      |
| 9405 · Transfer Out                        | 0.00          | 117,215.92     | 703,295.50   | 0.00         | 0.00       | 0.00       | 0.00          | 703,295.50   | 1,406,591.00  | -703,295.50    | 50.0%       |
| 9740 · IT Capital Outlay                   | 0.00          | 0.00           | 0.00         | 0.00         | 0.00       | 42,850.68  | 0.00          | 42,850.68    | 0.00          | 42,850.68      | 100.0%      |
| Subtotal                                   | 19,031.47     | 263,820.58     | 703,295.50   | 0.00         | 0.00       | 767,002.56 | 0.00          | 1,470,298.06 | 3,165,847.00  | -1,695,548.94  | 46.44%      |
| Total Expenditures                         | 683,322.24    | 951,299.25     | 3,769,374.09 | 3,056,006.87 | 546,377.66 | 767,002.56 | 214,856.18    | 8,353,617.36 | 11,480,591.00 | -3,126,973.64  | 72.76%      |
| CHANGE IN NET POSITION                     | -424,011.00   | -951,299.25    | 1,323,083.17 | 192,338.32   | 0.00       | -63,707.06 | 373,981.57    | 1,825,696.00 | 0.00          | 1,825,696.00   | 100.00%     |

**New Lenox Fire Protection District  
Cash Balances  
November 30, 2020**

**CASH**

|                                       |                  |           |
|---------------------------------------|------------------|-----------|
| Beginning Cash Balance as of:         | November 1, 2020 | 6,191,887 |
| Total Receipts:                       |                  | 259,311   |
| Total Other Disbursements/Liabilities |                  | (674,371) |

**CASH:**

|                                       |                  |
|---------------------------------------|------------------|
| Old Plank Trail Checking #0910        | 158,901          |
| Old Plank Trail Land Extraction #0413 | 261,938          |
| Old Plank Trail MM #0929              | 5,126,526        |
| Old Plank Trail Debt Service #0346    | 117,859          |
| Old Plank Trail H S A #3685           | 24,701           |
| Old Plank Trail DC #8474              | 14,514           |
| OPT Petty Cash Ck #3998               | 259              |
| Old Plank Trail FFIB #3290            | 72,114           |
| Petty Cash                            | 14               |
|                                       | <u>5,776,827</u> |

|                                  |                   |                         |
|----------------------------------|-------------------|-------------------------|
| Total Ending Cash Balance as of: | November 30, 2020 | <u><u>5,776,827</u></u> |
|----------------------------------|-------------------|-------------------------|

|                  |                  |                  |
|------------------|------------------|------------------|
| Payroll          | December 4, 2020 | (122,976)        |
| Accounts Payable | December 2020    | <u>(364,983)</u> |

|                 |                   |                         |
|-----------------|-------------------|-------------------------|
| Cash on Deposit | December 21, 2020 | <u><u>5,288,868</u></u> |
|-----------------|-------------------|-------------------------|