

# New Lenox Fire Protection District

Financial Analysis

For the 4 Month(s) Ended April 30, 2021



# Revenue Highlights

33% of Budget Year

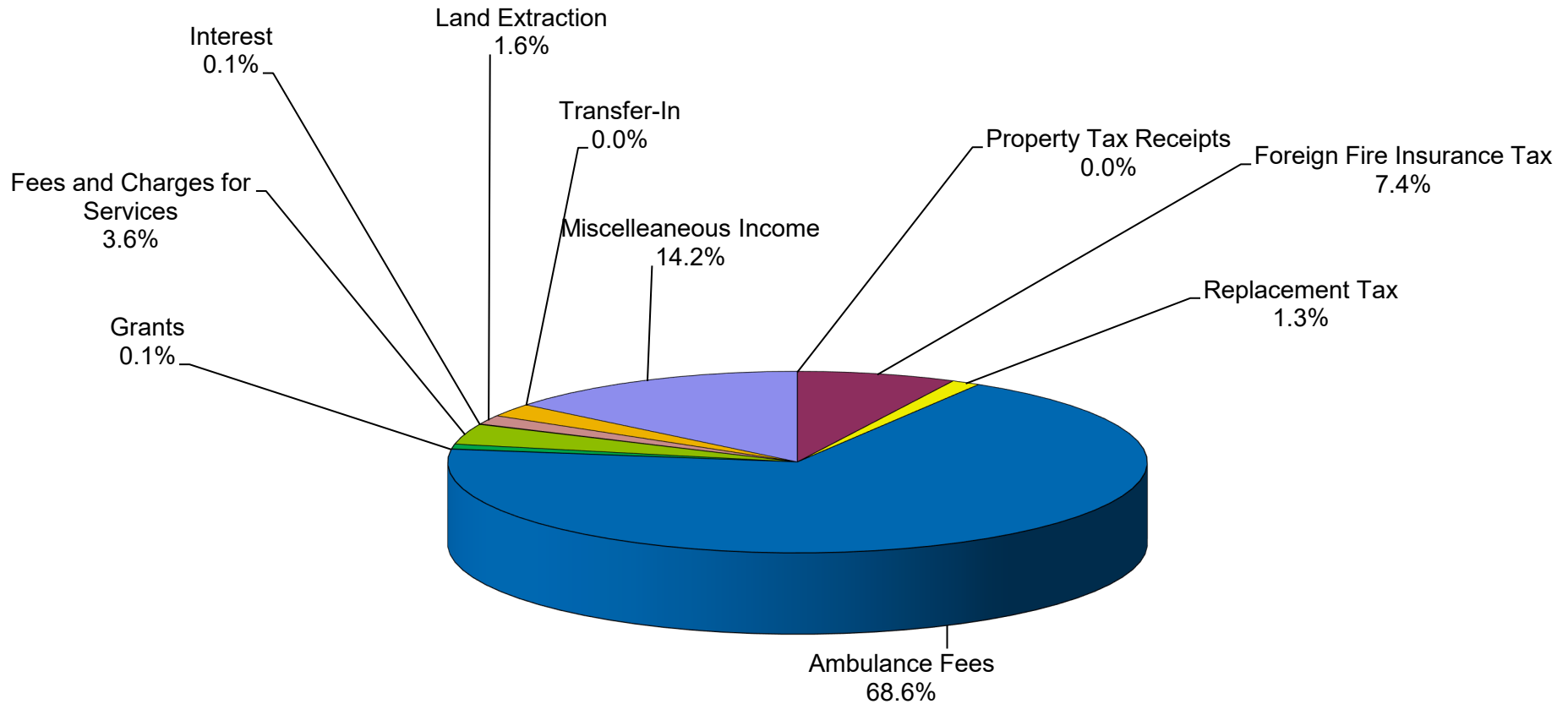
- 7% of Total Budget (Minus any internal transfers)
- Property Taxes
  - Collected \$0 or 0% of Budget
- Ambulance Fees
  - Collected \$582,510 or 40% of Budget
- Replacement Taxes
  - Collected \$11,257 or 75% of Budget
- Land Extraction
  - Collected \$13,810 or 69% of Budget

# Revenues

| Account Description           | Total Actual | Total Budget | % of Budget | Last Year | Inc/(Dec)<br>from Last<br>Year |
|-------------------------------|--------------|--------------|-------------|-----------|--------------------------------|
| Property Tax Receipts         | -            | 8,525,422    | 0%          | -         | 0%                             |
| Foreign Fire Insurance Tax    | 62,566       | 45,000       | 139%        | 55,127    | 13%                            |
| Replacement Tax               | 11,257       | 15,000       | 75%         | 3,511     | 221%                           |
| Ambulance Fees                | 582,510      | 1,450,000    | 40%         | 380,119   | 53%                            |
| Grants                        | 500          | -            | 0%          | 500       | 0%                             |
| Loan Proceeds                 | -            | -            | 0%          | -         | 0%                             |
| Donations                     | 7,288        | 500          | 1458%       | -         | 0%                             |
| Fees and Charges for Services | 30,905       | 33,000       | 94%         | 9,383     | 229%                           |
| Interest                      | 713          | 1,500        | 48%         | 2,802     | -75%                           |
| Land Extraction               | 13,810       | 20,000       | 69%         | 4,607     | 200%                           |
| Other Income                  | 19,859       | 6,000        | 331%        | 82        | 23986%                         |
| Loan Proceeds from Village    | -            | -            | 0%          | -         | 0%                             |
| Transfer-In                   | -            | 1,654,530    | 0%          | -         | 0%                             |
| Miscelleaneous Income         | 120,317      | 17,000       | 708%        | 1,328     | 8959%                          |
| Actual Revenues               | 849,725      | 11,767,952   | 7%          | 457,459   | 86%                            |
| Budgeted Revenues             | 11,767,952   |              |             |           |                                |
| % Diff                        | 7%           |              |             |           |                                |

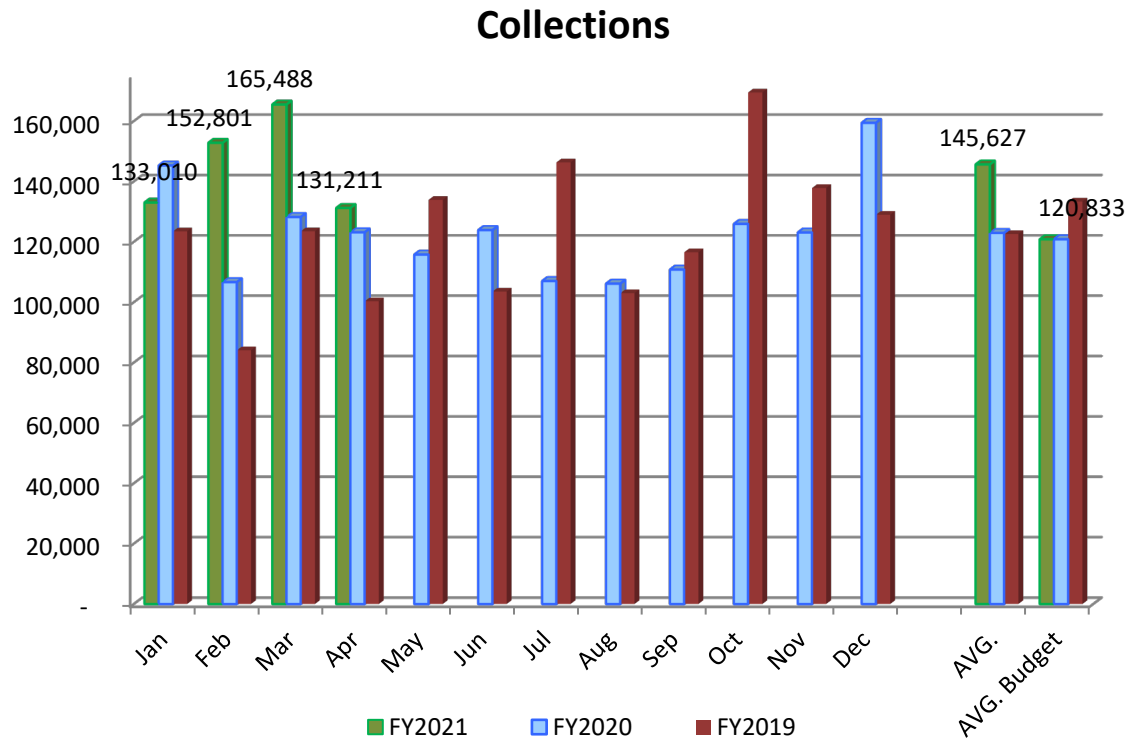
# Revenues

## Revenue Distribution



# Ambulance Fees

| Month       | FY2021  | FY2020  | FY2019  |
|-------------|---------|---------|---------|
| Jan         | 133,010 | 145,278 | 123,448 |
| Feb         | 152,801 | 106,628 | 84,054  |
| Mar         | 165,488 | 128,212 | 123,481 |
| Apr         | 131,211 | 123,141 | 100,284 |
| May         |         | 115,751 | 133,874 |
| Jun         |         | 123,876 | 103,491 |
| Jul         |         | 106,992 | 146,298 |
| Aug         |         | 106,130 | 102,982 |
| Sep         |         | 110,787 | 116,517 |
| Oct         |         | 125,916 | 169,468 |
| Nov         |         | 123,077 | 137,807 |
| Dec         |         | 159,411 | 128,956 |
| AVG.        | 145,627 | 122,933 | 122,555 |
| AVG. Budget | 120,833 | 120,833 | 133,333 |



# Expenditure Highlights

33% of Budget Year

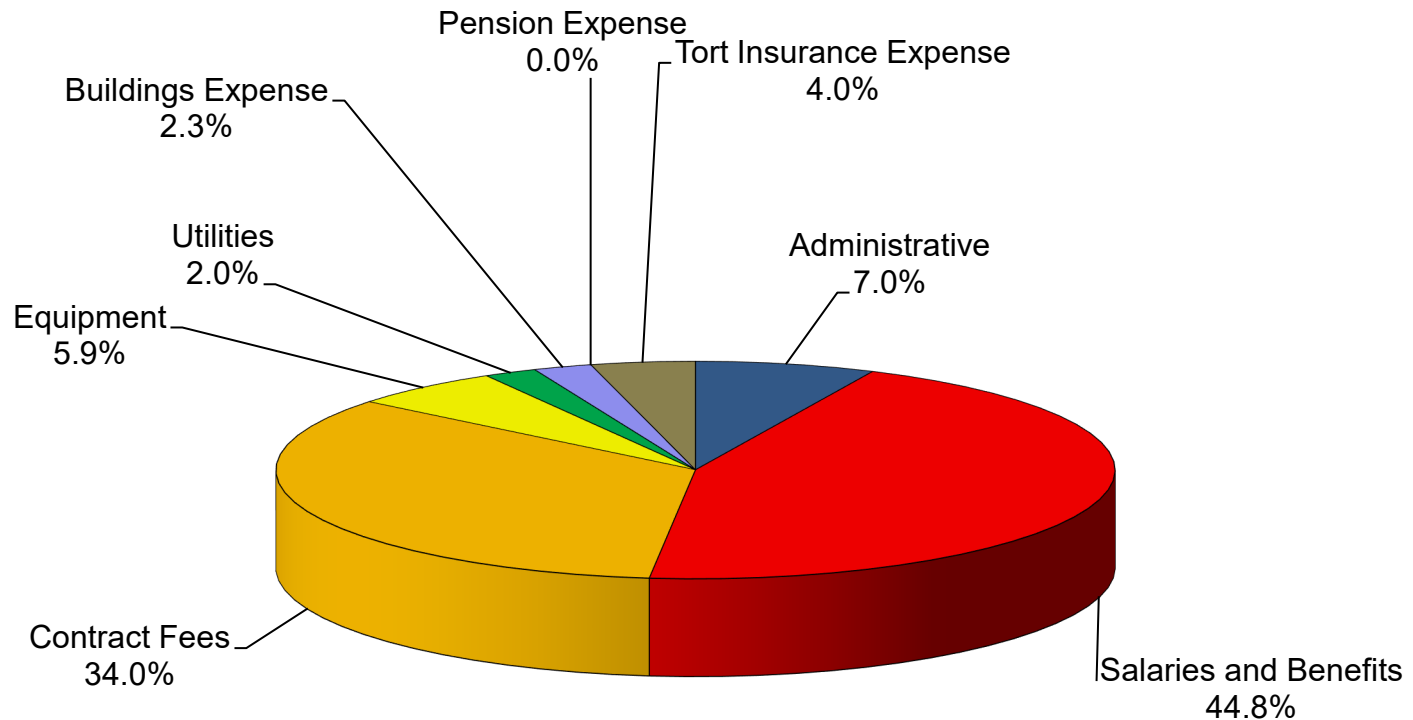
- Operating Expenditures
  - 27% of Budget
- Personnel (8 of 26 Payrolls or 31%)
  - 29% of Budget
- Equipment Expense
  - 27% of Budget
- Utilities
  - 35% of Budget
- Capital Projects & Debt Service
  - 5% of Budget
    - \$150,011; Debt Service
    - \$31,698; Image Trend

# Expenditures

| Account Description                               | Total Actual | Total Budget | % of Budget | Last Year   | Inc/(Dec) from Last Year |
|---------------------------------------------------|--------------|--------------|-------------|-------------|--------------------------|
| <b><i>OPERATING EXPENDITURES</i></b>              |              |              |             |             |                          |
| Administrative                                    | 159,280      | 502,700      | 32%         | 149,510     | 7%                       |
| Salaries and Benefits                             | 1,026,742    | 3,557,822    | 29%         | 775,012     | 32%                      |
| Contract Fees                                     | 780,018      | 2,672,348    | 29%         | 571,396     | 37%                      |
| Equipment                                         | 135,056      | 501,500      | 27%         | 90,364      | 49%                      |
| Utilities                                         | 46,799       | 135,000      | 35%         | 33,418      | 40%                      |
| Buildings Expense                                 | 51,728       | 177,000      | 29%         | 12,382      | 318%                     |
| Pension Expense                                   | -            | 620,272      | 0%          | -           | 0%                       |
| Tort Insurance Expense                            | 92,110       | 292,250      | 32%         | 54,246      | 70%                      |
| Actual Expenditures                               | 2,291,732    | 8,458,892    | 27%         | 1,686,328   | 36%                      |
| Budgeted Expenditures                             | 8,458,892    |              |             |             |                          |
| % Diff                                            | 27%          |              |             |             |                          |
| <b><i>SURPLUS / (DEFICIT) FROM OPERATIONS</i></b> |              |              |             |             |                          |
|                                                   | (1,442,008)  | 3,309,060    | -44%        | (1,228,868) | 17%                      |
| <b><i>CAPITAL EXPENDITURES</i></b>                |              |              |             |             |                          |
| Capital                                           | 11,447       | 874,530      | 1%          | 273,382     | -96%                     |
| Debt Service                                      | 150,011      | 780,000      | 19%         | 78,634      | 91%                      |
| Transfer-Out                                      | -            | 1,654,530    | 0%          | -           | 0%                       |
| Actual Expenditures                               | 161,458      | 3,309,060    | 5%          | 352,016     | -54%                     |
| Budgeted Expenditures                             | 3,309,060    |              |             |             |                          |
| % Diff                                            | 5%           |              |             |             |                          |

# Expenditures

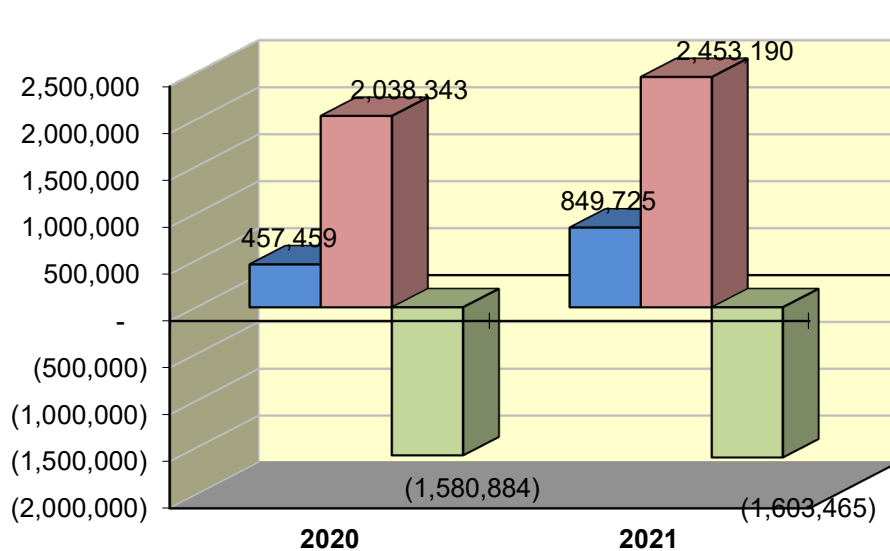
## Operational Expenditure Distribution



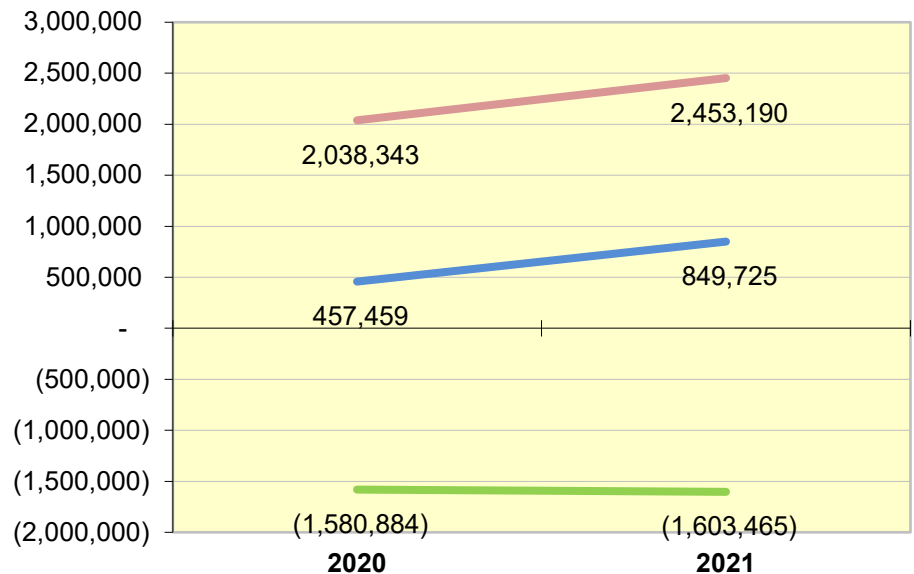
# Revenue, Expenditure & Fund Balance

## For the 4 Month(s) Ended April 30, 2021

|                                   | General   | Ambulance | Pension | Capital   | Tort Immunity | Total Actual |
|-----------------------------------|-----------|-----------|---------|-----------|---------------|--------------|
| <b>CHANGE IN NET POSITION</b>     | (897,779) | (452,118) | -       | (161,458) | (92,110)      | (1,603,465)  |
| BEGINNING FUND BALANCE            | 1,533,056 | 1,543,604 | -       | 2,152,393 | 253,764       | 5,482,818    |
| ENDING FUND BALANCE               | 635,277   | 1,091,486 | -       | 1,990,935 | 161,654       | 3,879,353    |
| Fund Balance to Expenditure Ratio | 56%       | 102%      | 0%      | 0%        | 176%          | 169%         |



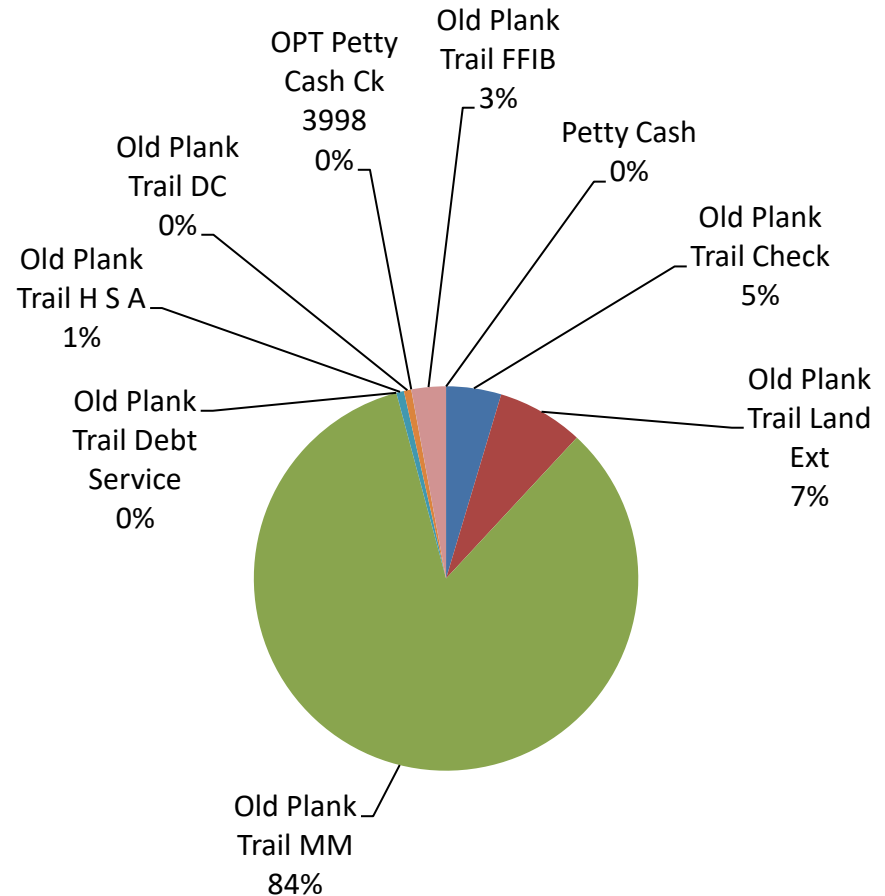
■ Revenues ■ Expenditures ■ Surplus / Deficit



— Revenues — Expenditures — Surplus / Deficit

# Cash Balances

| Bank                     | Current Year        | Last Year           |
|--------------------------|---------------------|---------------------|
| Old Plank Trail Check    | 180,690             | 82,148              |
| Old Plank Trail Land Ext | 283,702             | 226,108             |
| Old Plank Trail MM       | 3,272,228           | 1,305,591           |
| Old Plank Trail Debt     | -                   | 117,739             |
| Old Plank Trail H S A    | 25,019              | 22,246              |
| Old Plank Trail DC       | 24,312              | 20,865              |
| OPT Petty Cash Ck 3998   | 259                 | 259                 |
| Old Plank Trail FFIB     | 112,828             | 86,259              |
| Petty Cash               | 14                  | 14                  |
|                          | <b>\$ 3,899,053</b> | <b>\$ 1,861,229</b> |



# Financial Report

For the 4 Month(s) Ended April 30, 2021  
FISCAL YEAR 2021



# NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary  
For the 4 Month(s) Ended April 30, 2021

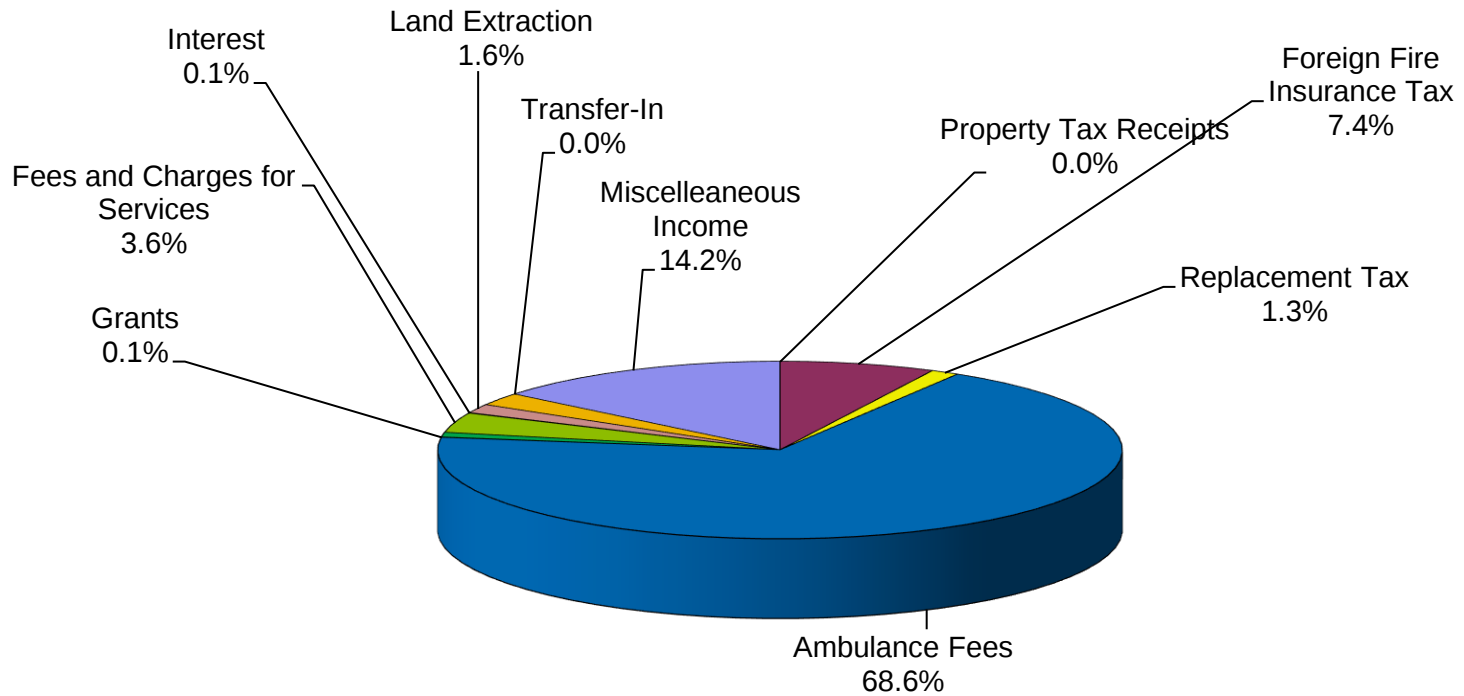
33% of Fiscal Year

| Account Description           | Total Actual       | Total Budget     | % of Budget   |
|-------------------------------|--------------------|------------------|---------------|
| <b>REVENUE</b>                |                    |                  |               |
| Property Tax Receipts         | -                  | 8,525,422        | 0.0%          |
| Foreign Fire Insurance Tax    | 62,566             | 45,000           | 139.0%        |
| Replacement Tax               | 11,257             | 15,000           | 75.0%         |
| Ambulance Fees                | 582,510            | 1,450,000        | 40.2%         |
| Grants                        | 500                | -                | 0.0%          |
| Loan Proceeds                 | -                  | -                | 0.0%          |
| Donations                     | 7,288              | 500              | 1457.6%       |
| Fees and Charges for Services | 30,905             | 33,000           | 93.7%         |
| Interest                      | 713                | 1,500            | 47.5%         |
| Land Extraction               | 13,810             | 20,000           | 69.1%         |
| Other Income                  | 19,859             | 6,000            | 331.0%        |
| Transfer-In                   | -                  | 1,654,530        | 0.0%          |
| Miscellaneous Income          | 120,317            | 17,000           | 707.7%        |
| Actual Revenues               | 849,725            | 11,767,952       | 7.2%          |
| Budgeted Revenues             | 11,767,952         |                  |               |
| % Diff                        | 7%                 |                  |               |
| <b>OPERATING EXPENDITURES</b> |                    |                  |               |
| Administrative                | 159,280            | 502,700          | 31.7%         |
| Salaries and Benefits         | 1,026,742          | 3,557,822        | 28.9%         |
| Contract Fees                 | 780,018            | 2,672,348        | 29.2%         |
| Equipment                     | 135,056            | 501,500          | 26.9%         |
| Utilities                     | 46,799             | 135,000          | 34.7%         |
| Buildings Expense             | 51,728             | 177,000          | 29.2%         |
| Pension Expense               | -                  | 620,272          | 0.0%          |
| Tort Insurance Expense        | 92,110             | 292,250          | 31.5%         |
| Actual Expenditures           | 2,291,732          | 8,458,892        | 27.1%         |
| Budgeted Expenditures         | 8,458,892          |                  |               |
| % Diff                        | 27%                |                  |               |
| <b>SURPLUS / (DEFICIT)</b>    | <b>(1,442,008)</b> | <b>3,309,060</b> | <b>-43.6%</b> |
| <b>CAPITAL EXPENDITURES</b>   |                    |                  |               |
| Capital                       | 11,447             | 874,530          | 1%            |
| Debt Service                  | 150,011            | 780,000          | 19%           |
| Transfer-Out                  | -                  | 1,654,530        | 0%            |
| Actual Expenditures           | 161,458            | 3,309,060        | 5%            |
| Budgeted Expenditures         | 3,309,060          |                  |               |
| % Diff                        | 5%                 |                  |               |
| <b>CHANGE IN NET POSITION</b> | <b>(1,603,465)</b> | <b>-</b>         |               |
| BEGINNING FUND BALANCE        | 5,482,818          |                  |               |
| ENDING FUND BALANCE           | 3,879,353          |                  |               |

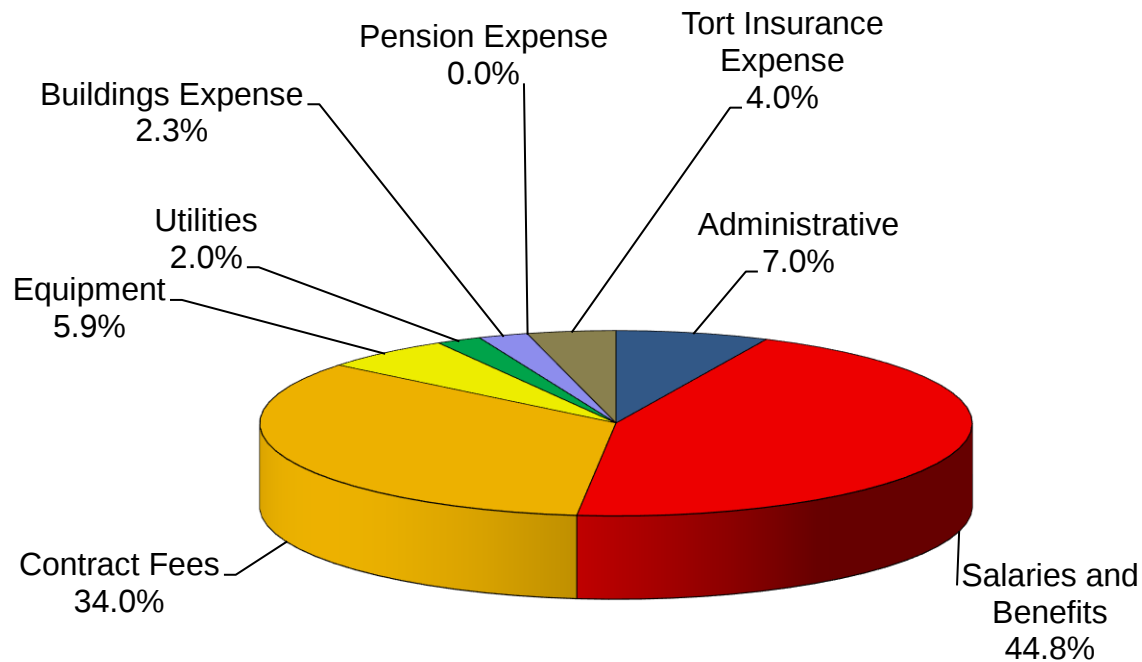
# NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary  
For the 4 Month(s) Ended April 30, 2021

## Revenue Distribution

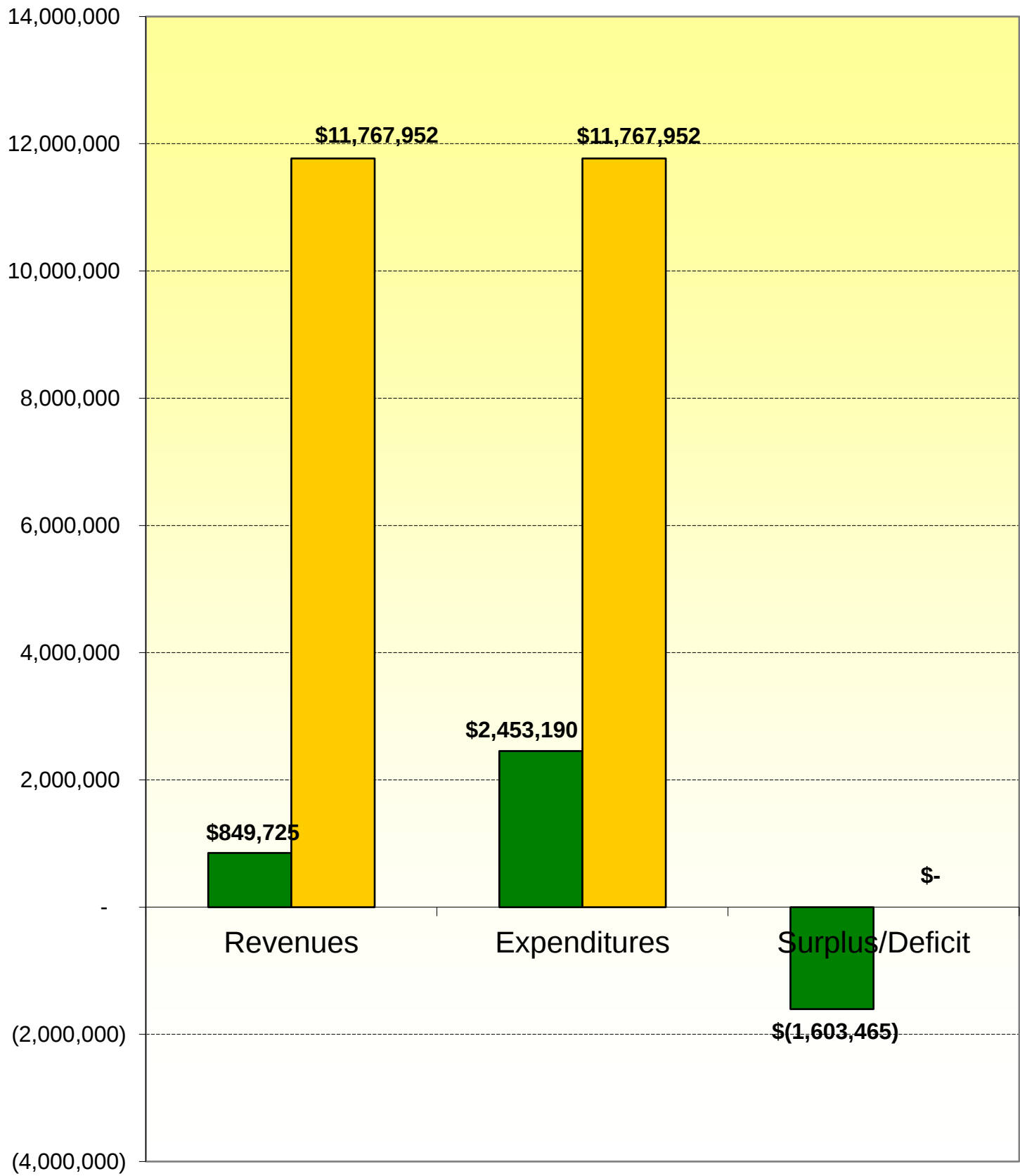


## Operational Expenditure Distribution



# NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary  
For the 4 Month(s) Ended April 30, 2021



■ YTD

■ Budget

# NEW LENOX FIRE PROTECTION DISTRICT

Budget vs. Actual Summary  
For the 4 Month(s) Ended April 30, 2021

33% of Fiscal Year

| Account Description                        | General          | Ambulance        | Pension  | Capital          | Tort Immunity   | Total Actual       | Total Budget        | % of Budget |
|--------------------------------------------|------------------|------------------|----------|------------------|-----------------|--------------------|---------------------|-------------|
| <b>REVENUE</b>                             |                  |                  |          |                  |                 |                    |                     |             |
| Property Tax Receipts                      | -                | -                | -        | -                | -               | -                  | 8,525,422           | 0%          |
| Foreign Fire Insurance Tax                 | 31,283           | 31,283           | -        | -                | -               | 62,566             | 45,000              | 139%        |
| Replacement Tax                            | 11,257           | -                | -        | -                | -               | 11,257             | 15,000              | 75%         |
| Ambulance Fees                             | -                | 582,510          | -        | -                | -               | 582,510            | 1,450,000           | 40%         |
| Grants                                     | 500              | -                | -        | -                | -               | 500                | -                   | 0%          |
| Loan Proceeds                              | -                | -                | -        | -                | -               | -                  | -                   | 0%          |
| Donations                                  | 7,288            | -                | -        | -                | -               | 7,288              | 500                 | 1458%       |
| Fees and Charges for Services              | 30,905           | -                | -        | -                | -               | 30,905             | 33,000              | 94%         |
| Interest                                   | 357              | 357              | -        | -                | -               | 713                | 1,500               | 48%         |
| Land Extraction                            | 13,810           | -                | -        | -                | -               | 13,810             | 20,000              | 69%         |
| Other Income                               | 19,859           | -                | -        | -                | -               | 19,859             | 6,000               | 331%        |
| Transfer-In                                | -                | -                | -        | -                | -               | -                  | 1,654,530           | 0%          |
| Miscellaneous Income                       | 120,317          | -                | -        | -                | -               | 120,317            | 17,000              | 708%        |
| Actual Revenues                            | 235,575          | 614,149          | -        | -                | -               | 849,725            | 11,767,952          | 7%          |
| Budgeted Revenues                          | 5,096,640        | 3,914,380        | 620,272  | 1,654,530        | 482,130         | 11,767,952         |                     |             |
| % Diff                                     | 5%               | 16%              | 0%       | 0%               | 0%              | 7%                 |                     |             |
| <b>OPERATING EXPENDITURES</b>              |                  |                  |          |                  |                 |                    |                     |             |
| Administrative                             | 118,837          | 40,442           | -        | -                | -               | 159,280            | 502,700             | 32%         |
| Salaries and Benefits                      | 513,371          | 513,371          | -        | -                | -               | 1,026,742          | 3,557,822           | 29%         |
| Contract Fees                              | 351,842          | 428,176          | -        | -                | -               | 780,018            | 2,672,348           | 29%         |
| Equipment                                  | 87,518           | 47,538           | -        | -                | -               | 135,056            | 501,500             | 27%         |
| Utilities                                  | 25,749           | 21,051           | -        | -                | -               | 46,799             | 135,000             | 35%         |
| Buildings Expense                          | 36,038           | 15,690           | -        | -                | -               | 51,728             | 177,000             | 29%         |
| Pension Expense                            | -                | -                | -        | -                | -               | -                  | 620,272             | 0%          |
| Tort Insurance Expense                     | -                | -                | -        | -                | 92,110          | 92,110             | 292,250             | 32%         |
| Actual Expenditures                        | 1,133,355        | 1,066,267        | -        | -                | 92,110          | 2,291,732          | 8,458,892           | 27%         |
| Budgeted Expenditures                      | 3,685,495        | 3,670,995        | 620,272  | -                | 482,130         | 8,458,892          |                     |             |
| % Diff                                     | 31%              | 29%              | 0%       | 0%               | 19%             | 27%                |                     |             |
| <b>SURPLUS / (DEFICIT) FROM OPERATIONS</b> | (897,779)        | (452,118)        | -        | -                | (92,110)        | (1,442,008)        | 3,309,060           | -44%        |
| <b>CAPITAL EXPENDITURES</b>                |                  |                  |          |                  |                 |                    |                     |             |
| Capital                                    | -                | -                | -        | 11,447           | -               | 11,447             | 874,530             | 1%          |
| Debt Service                               | -                | -                | -        | 150,011          | -               | 150,011            | 780,000             | 19%         |
| Transfer Out                               | -                | -                | -        | -                | -               | -                  | 1,654,530           | 0%          |
| Actual Expenditures                        | -                | -                | -        | 161,458          | -               | 161,458            | 3,309,060           | 5%          |
| Budgeted Expenditures                      | 1,411,145        | 243,385          | -        | 1,654,530        | -               | 3,309,060          |                     |             |
| % Diff                                     | 0%               | 0%               | 0%       | 10%              | 0%              | 5%                 |                     |             |
| <b>CHANGE IN NET POSITION</b>              | <b>(897,779)</b> | <b>(452,118)</b> | <b>-</b> | <b>(161,458)</b> | <b>(92,110)</b> | <b>(1,603,465)</b> | <b>Total Budget</b> |             |
| BEGINNING FUND BALANCE                     | 1,533,056        | 1,543,604        | -        | 2,152,393        | 253,764         | 5,482,818          |                     |             |
| ENDING FUND BALANCE                        | 635,277          | 1,091,486        | -        | 1,990,935        | 161,654         | 3,879,353          |                     |             |
| Fund Balance to Expenditure Ratio          | 56%              | 102%             | 0%       | 0%               | 176%            | 169%               |                     |             |

NEW LENOX FIRE PROTECTION DISTRICT  
Budget vs. Actual Detail  
April 30, 2021

|                                   |            | Monthly Total | Monthly Budget | General    | Ambulance  | Pension | Capital | Tort Immunity | YTD Total  | YTD Budget    | \$ Over Budget | % of Budget |
|-----------------------------------|------------|---------------|----------------|------------|------------|---------|---------|---------------|------------|---------------|----------------|-------------|
| Revenues                          |            |               |                |            |            |         |         |               |            |               |                |             |
| 4001 · Current Year Tax Receipts  |            | 0.00          | 710,451.83     | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 0.00       | 8,525,422.00  | -8,525,422.00  | 0.0%        |
| 4200 · Loan Proceeds              |            | 0.00          | 0.00           | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 0.00       | 0.00          | 0.00           | 0.0%        |
| 4230 · SAFER Grant                |            | 0.00          | 0.00           | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 0.00       | 0.00          | 0.00           | 0.0%        |
| 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           | 500.00     | 0.00       | 0.00    | 0.00    | 0.00          | 500.00     | 0.00          | 500.00         | 100.0%      |
| 4260 · Equipment Grant            |            | 0.00          | 0.00           | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 0.00       | 0.00          | 0.00           | 0.0%        |
| 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                   | 5,917.78   | 41.67         | 7,287.78       | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 7,287.78   | 500.00        | 6,787.78       | 1,457.56%   |
| 4271 · Donation - SAR             | 0.00       | 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          | 0.00           | 0.0%        |
| 4300 · Replacement Tax            | 6,231.68   | 1,250.00      | 11,256.71      | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 11,256.71  | 15,000.00     | -3,743.29      | 75.05%      |
| 4350 · Foreign Fire Ins Tax       | 62,565.59  | 3,750.00      | 31,282.80      | 31,282.79  | 0.00       | 0.00    | 0.00    | 0.00          | 62,565.59  | 45,000.00     | 17,565.59      | 139.04%     |
| 4440 · Alarm Monitoring Fee       | 0.00       | 0.00          | 12,036.79      | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 12,036.79  | 0.00          | 12,036.79      | 100.0%      |
| 4450 · Inspection Fee             | 1,200.00   | 666.67        | 8,146.15       | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 8,146.15   | 8,000.00      | 146.15         | 101.83%     |
| 4451 · False Alarm Fee            | 6,897.62   | 2,083.33      | 10,722.41      | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 10,722.41  | 25,000.00     | -14,277.59     | 42.89%      |
| 4615 · Ambulance Fees             | 131,210.98 | 120,833.33    | 0.00           | 582,509.74 | 0.00       | 0.00    | 0.00    | 0.00          | 582,509.74 | 1,450,000.00  | -867,490.26    | 40.17%      |
| 4650 · Interest Income            | 151.35     | 125.00        | 356.60         | 356.63     | 0.00       | 0.00    | 0.00    | 0.00          | 713.23     | 1,500.00      | -786.77        | 47.55%      |
| 4700 · Other Income (Work Comp)   | 1,682.66   | 500.00        | 19,859.22      | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 19,859.22  | 6,000.00      | 13,859.22      | 330.99%     |
| 4730 · Land Extraction            | 600.00     | 1,666.67      | 13,810.05      | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 13,810.05  | 20,000.00     | -6,189.95      | 69.05%      |
| 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          | 0.00           | 0.0%        |
| 4790 · Transfer-Ins               | 0.00       | 137,877.50    | 0.00           | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 0.00       | 1,654,530.00  | -1,654,530.00  | 0.0%        |
| Miscellaneous Income              |            |               |                |            |            |         |         |               |            |               |                |             |
| 4280 · Insurance Benefit Refund   | 0.00       | 416.67        | 119,574.38     | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 119,574.38 | 5,000.00      | 114,574.38     | 2,391.49%   |
| 4400 · Fire Report Copy           | 25.00      | 41.67         | 211.50         | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 211.50     | 500.00        | -288.50        | 42.3%       |
| 4500 · Voting Rental              | 0.00       | 0.00          | 0.00           | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 0.00       | 0.00          | 0.00           | 0.0%        |
| 4510 · Public Education           | 415.00     | 83.33         | 531.00         | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 531.00     | 1,000.00      | -469.00        | 53.1%       |
| 4512 · Alternate Funding          | 0.00       | 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          | 0.00           | 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          | 0.00           | 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          | 0.00           | 0.0%        |
| 4620 · Sale of Equipment          | 0.00       | 416.67        | 0.00           | 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          | 0.00           | 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          | 0.00           | 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          | 0.00           | 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          | 0.00           | 0.0%        |
| 4745 · Collections Income         | 0.00       | 41.67         | 0.00           | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 0.00       | 500.00        | -500.00        | 0.0%        |
| 4760 · Equipment Loan             | 0.00       | 0.00          | 0.00           | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 0.00       | 0.00          | 0.00           | 0.0%        |
| 4775 · Spiller Pay Ordinance      | 0.00       | 416.67        | 0.00           | 0.00       | 0.00       | 0.00    | 0.00    | 0.00          | 0.00       | 5,000.00      | -5,000.00      | 0.0%        |
| Misc Subtotal                     |            | 440.00        | 1,416.67       | 120,316.88 | 0.00       | 0.00    | 0.00    | 0.00          | 120,316.88 | 17,000.00     | 103,316.88     | 707.75%     |
| Total Revenues                    |            | 216,897.66    | 842,785.17     | 235,575.39 | 614,149.16 | 0.00    | 0.00    | 0.00          | 849,724.55 | 11,767,952.00 | -10,918,227.45 | 7.22%       |

**NEW LENOX FIRE PROTECTION DISTRICT**  
**Budget vs. Actual Detail**  
**April 30, 2021**

|                                         | Monthly Total     | Monthly Budget    | General           | Ambulance         | Pension     | Capital     | Tort Immunity | YTD Total         | YTD Budget          | \$ Over Budget       | % of Budget   |
|-----------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|-------------|---------------|-------------------|---------------------|----------------------|---------------|
| <b>Expenditures</b>                     |                   |                   |                   |                   |             |             |               |                   |                     |                      |               |
| <b>Administrative</b>                   |                   |                   |                   |                   |             |             |               |                   |                     |                      |               |
| 6001 · Administrative Expense           | 0.00              | 83.33             | 0.00              | 0.00              | 0.00        | 0.00        | 0.00          | 0.00              | 1,000.00            | -1,000.00            | 0.0%          |
| 6010 · Legal Services                   | 5,290.00          | 3,541.67          | 14,326.68         | 0.00              | 0.00        | 0.00        | 0.00          | 14,326.68         | 42,500.00           | -28,173.32           | 33.71%        |
| 6020 · Dispatching Services-Dispatchers | 12,345.63         | 9,583.33          | 20,333.66         | 20,333.63         | 0.00        | 0.00        | 0.00          | 40,667.29         | 115,000.00          | -74,332.71           | 35.36%        |
| 6030 · Audting and Accounting Services  | 1,431.52          | 7,250.00          | 3,044.05          | 3,044.10          | 0.00        | 0.00        | 0.00          | 6,088.15          | 87,000.00           | -80,911.85           | 7.0%          |
| 6031 · Bank Service Charges             | 429.70            | 1,083.33          | 617.93            | 617.94            | 0.00        | 0.00        | 0.00          | 1,235.87          | 13,000.00           | -11,764.13           | 9.51%         |
| 6071 · Trustee Training                 | 0.00              | 208.33            | 662.34            | 0.00              | 0.00        | 0.00        | 0.00          | 662.34            | 2,500.00            | -1,837.66            | 26.49%        |
| 6080 · Fire Prevention/Public Ed        | 2,270.37          | 1,041.67          | 5,914.93          | 486.53            | 0.00        | 0.00        | 0.00          | 6,401.46          | 12,500.00           | -6,098.54            | 51.21%        |
| 6160 · Employee Physicals               | 344.25            | 812.50            | 932.60            | 788.35            | 0.00        | 0.00        | 0.00          | 1,720.95          | 9,750.00            | -8,029.05            | 17.65%        |
| 6202 · Contingency/Misc                 | 1,842.22          | 1,229.17          | 4,072.08          | 2,564.79          | 0.00        | 0.00        | 0.00          | 6,636.87          | 14,750.00           | -8,113.13            | 45.0%         |
| 6203 · Foundation Supplies              | 0.00              | 416.67            | 0.00              | 0.00              | 0.00        | 0.00        | 0.00          | 0.00              | 5,000.00            | -5,000.00            | 0.0%          |
| 6210 · Printing and Publication Exp     | 0.00              | 125.00            | 0.00              | 0.00              | 0.00        | 0.00        | 0.00          | 0.00              | 1,500.00            | -1,500.00            | 0.0%          |
| 6220 · Postage                          | 255.49            | 166.67            | 1,497.56          | 0.00              | 0.00        | 0.00        | 0.00          | 1,497.56          | 2,000.00            | -502.44              | 74.88%        |
| 6230 · Dues/Subscriptions               | 9,552.50          | 916.67            | 7,890.57          | 5,423.25          | 0.00        | 0.00        | 0.00          | 13,313.82         | 11,000.00           | 2,313.82             | 121.04%       |
| 6240 · Office Supplies                  | 848.69            | 1,833.33          | 2,567.58          | 781.73            | 0.00        | 0.00        | 0.00          | 3,349.31          | 22,000.00           | -18,650.69           | 15.22%        |
| 6250 · Office Equipment Repairs         | 0.00              | 1,166.67          | 0.00              | 0.00              | 0.00        | 0.00        | 0.00          | 0.00              | 14,000.00           | -14,000.00           | 0.0%          |
| 6270 · IT Expense                       | 14,012.67         | 5,916.67          | 49,165.41         | 0.00              | 0.00        | 0.00        | 0.00          | 49,165.41         | 71,000.00           | -21,834.59           | 69.25%        |
| 8061 · Cadet Expense                    | 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%          |
| 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                     | 470.00            | 0.00              | 1,410.00          | 0.00              | 0.00        | 0.00        | 0.00          | 1,410.00          | 0.00                | 1,410.00             | 100.0%        |
| 8240 · Banquet                          | 0.00              | 166.67            | 0.00              | 0.00              | 0.00        | 0.00        | 0.00          | 0.00              | 2,000.00            | -2,000.00            | 0.0%          |
| 8350 · Foreign Fire Tax Exp             | 2,072.24          | 4,583.33          | 6,401.92          | 6,401.91          | 0.00        | 0.00        | 0.00          | 12,803.83         | 55,000.00           | -42,196.17           | 23.28%        |
| 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%          |
| <b>Subtotal</b>                         | <b>51,165.28</b>  | <b>41,891.67</b>  | <b>118,837.31</b> | <b>40,442.23</b>  | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>   | <b>159,279.54</b> | <b>502,700.00</b>   | <b>-343,420.46</b>   | <b>31.69%</b> |
| <b>Salaries and Benefits</b>            |                   |                   |                   |                   |             |             |               |                   |                     |                      |               |
| 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                | 222,160.66        | 243,651.83        | 442,794.75        | 442,794.84        | 0.00        | 0.00        | 0.00          | 885,589.59        | 2,923,822.00        | -2,038,232.41        | 30.29%        |
| 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                  | 14,004.39         | 8,666.67          | 22,468.68         | 22,468.66         | 0.00        | 0.00        | 0.00          | 44,937.34         | 104,000.00          | -59,062.66           | 43.21%        |
| 6710 · FICA Tax Expense                 | 1,267.32          | 2,500.00          | 2,625.77          | 2,625.82          | 0.00        | 0.00        | 0.00          | 5,251.59          | 30,000.00           | -24,748.41           | 17.51%        |
| 6720 · Medicare Expense                 | 2,952.73          | 3,000.00          | 5,963.58          | 5,963.64          | 0.00        | 0.00        | 0.00          | 11,927.22         | 36,000.00           | -24,072.78           | 33.13%        |
| 6750 · State Unemployment Expense       | 71.65             | 666.67            | 1,249.56          | 1,249.60          | 0.00        | 0.00        | 0.00          | 2,499.16          | 8,000.00            | -5,500.84            | 31.24%        |
| 6760 · Employer IMRF Expense            | 1,299.90          | 833.33            | 3,464.54          | 3,464.53          | 0.00        | 0.00        | 0.00          | 6,929.07          | 10,000.00           | -3,070.93            | 69.29%        |
| 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                 | 4,761.17          | 35,500.00         | 34,803.81         | 34,803.77         | 0.00        | 0.00        | 0.00          | 69,607.58         | 426,000.00          | -356,392.42          | 16.34%        |
|                                         | 246,517.82        | 296,485.17        | 513,370.69        | 513,370.86        | 0.00        | 0.00        | 0.00          | 1,026,741.55      | 3,557,822.00        | -2,531,080.45        | 28.86%        |
| <b>Contract Fees</b>                    |                   |                   |                   |                   |             |             |               |                   |                     |                      |               |
| 6101 · Contract Fees/Kurtz              | 363,168.96        | 214,779.00        | 351,841.92        | 351,841.92        | 0.00        | 0.00        | 0.00          | 703,683.84        | 2,577,348.00        | -1,873,664.16        | 27.3%         |
| 6201 · Contract Fees/Andres             | 36,719.64         | 7,916.67          | 0.00              | 76,333.80         | 0.00        | 0.00        | 0.00          | 76,333.80         | 95,000.00           | -18,666.20           | 80.35%        |
| <b>Subtotal</b>                         | <b>399,888.60</b> | <b>222,695.67</b> | <b>351,841.92</b> | <b>428,175.72</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>   | <b>780,017.64</b> | <b>2,672,348.00</b> | <b>-1,892,330.36</b> | <b>29.19%</b> |
| <b>Equipment</b>                        |                   |                   |                   |                   |             |             |               |                   |                     |                      |               |
| 8005 · Equip and Small Tool Purchase    | 18,300.04         | 6,375.00          | 35,471.50         | 777.55            | 0.00        | 0.00        | 0.00          | 36,249.05         | 76,500.00           | -40,250.95           | 47.38%        |
| 8010 · Equip and Small Tool Repair      | 750.82            | 666.67            | 900.82            | 0.00              | 0.00        | 0.00        | 0.00          | 900.82            | 8,000.00            | -7,099.18            | 11.26%        |
| 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                 | 909.50            | 3,666.67          | 41.00             | 17,648.93         | 0.00        | 0.00        | 0.00          | 17,689.93         | 44,000.00           | -26,310.07           | 40.2%         |
| 8030 · Oxygen                           | 0.00              | 250.00            | 0.00              | 356.00            | 0.00        | 0.00        | 0.00          | 356.00            | 3,000.00            | -2,644.00            | 11.87%        |
| 8050 · Fire Clothing                    | 504.00            | 3,291.67          | 673.99            | 0.00              | 0.00        | 0.00        | 0.00          | 673.99            | 39,500.00           | -38,826.01           | 1.71%         |
| 8060 · Uniforms/Station Wear            | 5,848.93          | 5,000.00          | 11,084.49         | 9,587.98          | 0.00        | 0.00        | 0.00          | 20,672.47         | 60,000.00           | -39,327.53           | 34.45%        |
| 8070 · Fuel/Oil                         | 4,440.60          | 4,750.00          | 7,440.08          | 7,203.99          | 0.00        | 0.00        | 0.00          | 14,644.07         | 57,000.00           | -42,355.93           | 25.69%        |
| 8100 · Hose Purchase                    | 0.00              | 1,250.00          | 0.00              | 0.00              | 0.00        | 0.00        | 0.00          | 0.00              | 15,000.00           | -15,000.00           | 0.0%          |
| 8160 · Fire Extinguishers               | 98.50             | 208.33            | 49.25             | 49.25             | 0.00        | 0.00        | 0.00          | 98.50             | 2,500.00            | -2,401.50            | 3.94%         |
| 8200 · Radio/Beeper Repair              | 0.00              | 500.00            | 0.00              | 0.00              | 0.00        | 0.00        | 0.00          | 0.00              | 6,000.00            | -6,000.00            | 0.0%          |
| 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                   | 5,601.90          | 8,333.33          | 25,374.22         | 11,743.27         | 0.00        | 0.00        | 0.00          | 37,117.49         | 100,000.00          | -62,882.51           | 37.12%        |
| 8390 · Vehicle Maintenance              | 4,099.41          | 7,500.00          | 6,482.92          | 171.00            | 0.00        | 0.00        | 0.00          | 6,653.92          | 90,000.00           | -83,346.08           | 7.39%         |
| <b>Subtotal</b>                         | <b>40,553.70</b>  | <b>41,791.67</b>  | <b>87,518.27</b>  | <b>47,537.97</b>  | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>   | <b>135,056.24</b> | <b>501,500.00</b>   | <b>-366,443.76</b>   | <b>26.93%</b> |
| <b>Utilities</b>                        |                   |                   |                   |                   |             |             |               |                   |                     |                      |               |
| 9010 · Natural Gas Expense              | 1,865.57          | 1,666.67          | 5,096.17          | 5,096.15          | 0.00        | 0.00        | 0.00          | 10,192.32         | 20,000.00           | -9,807.68            | 50.96%        |
| 9020 · Electric                         | 2,946.17          | 2,500.00          | 5,492.79          | 5,492.75          | 0.00        | 0.00        | 0.00          | 10,985.54         | 30,000.00           | -19,014.46           | 36.62%        |
| 9030 · Phone/Internet/Cable/ADT         | 5,123.34          | 6,000.00          | 10,831.30         | 9,870.18          | 0.00        | 0.00        | 0.00          | 20,701.48         | 72,000.00           | -51,298.52           | 28.75%        |
| 9040 · Sewer/Water/Refuse               | 1,637.96          | 1,083.33          | 4,328.30          | 591.62            | 0.00        | 0.00        | 0.00          | 4,919.92          | 13,000.00           | -8,080.08            | 37.8%         |
| <b>Subtotal</b>                         | <b>11,573.04</b>  | <b>11,250.00</b>  | <b>25,748.56</b>  | <b>21,050.70</b>  | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>   | <b>46,799.26</b>  | <b>135,000.00</b>   | <b>-88,200.74</b>    | <b>34.67%</b> |

| NEW LENOX FIRE PROTECTION DISTRICT         |               |                |              |              |         |             |               |               |               |                |             |
|--------------------------------------------|---------------|----------------|--------------|--------------|---------|-------------|---------------|---------------|---------------|----------------|-------------|
| Budget vs. Actual Detail                   |               |                |              |              |         |             |               |               |               |                |             |
| April 30, 2021                             |               |                |              |              |         |             |               |               |               |                |             |
|                                            | Monthly Total | Monthly Budget | General      | Ambulance    | Pension | Capital     | Tort Immunity | YTD Total     | YTD Budget    | \$ Over Budget | % of Budget |
| Buildings Expense                          |               |                |              |              |         |             |               |               |               |                |             |
| 9100 · Building Expense                    | -12,974.73    | 2,333.33       | 3,400.00     | 0.00         | 0.00    | 0.00        | 0.00          | 3,400.00      | 28,000.00     | -24,600.00     | 12.14%      |
| 9110 · Facility Repair/Maintenance         | 23,785.34     | 10,333.33      | 26,812.19    | 15,041.73    | 0.00    | 0.00        | 0.00          | 41,853.92     | 124,000.00    | -82,146.08     | 33.75%      |
| 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)        | 1,688.26      | 2,083.33       | 5,825.76     | 648.24       | 0.00    | 0.00        | 0.00          | 6,474.00      | 25,000.00     | -18,526.00     | 25.9%       |
| Subtotal                                   | 12,498.87     | 14,750.00      | 36,037.95    | 15,689.97    | 0.00    | 0.00        | 0.00          | 51,727.92     | 177,000.00    | -125,272.08    | 29%         |
| Pension Expense                            |               |                |              |              |         |             |               |               |               |                |             |
| 9510 · Employer Pension Expense            | 0.00          | 51,689.33      | 0.00         | 0.00         | 0.00    | 0.00        | 0.00          | 0.00          | 620,272.00    | -620,272.00    | 0.0%        |
| Subtotal                                   | 0.00          | 51,689.33      | 0.00         | 0.00         | 0.00    | 0.00        | 0.00          | 0.00          | 620,272.00    | -620,272.00    | 0.0%        |
| Tort Ins Expense                           |               |                |              |              |         |             |               |               |               |                |             |
| 6070 · Firefighter Training                | 1,064.59      | 5,416.67       | 0.00         | 0.00         | 0.00    | 0.00        | 10,594.13     | 10,594.13     | 65,000.00     | -54,405.87     | 16.3%       |
| 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                           | 36,058.00     | 10,833.33      | 0.00         | 0.00         | 0.00    | 0.00        | 81,516.00     | 81,516.00     | 130,000.00    | -48,484.00     | 62.71%      |
| Subtotal                                   | 37,122.59     | 18,937.50      | 0.00         | 0.00         | 0.00    | 0.00        | 92,110.13     | 92,110.13     | 292,250.00    | -200,139.87    | 31.52%      |
| Capital                                    |               |                |              |              |         |             |               |               |               |                |             |
| 6260 · Office Capital Outlay               | 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%        |
| 8001 · Equip and Small Tool Capital Outlay | 0.00          | 2,500.00       | 0.00         | 0.00         | 0.00    | 0.00        | 0.00          | 0.00          | 30,000.00     | -30,000.00     | 0.0%        |
| 8040 · Medical Equipment Capital Outlay    | 0.00          | 7,877.50       | 0.00         | 0.00         | 0.00    | 0.00        | 0.00          | 0.00          | 94,530.00     | -94,530.00     | 0.0%        |
| 8190 · Radio Capital Outlay                | 0.00          | 4,166.67       | 0.00         | 0.00         | 0.00    | 0.00        | 0.00          | 0.00          | 50,000.00     | -50,000.00     | 0.0%        |
| 8280 · Vehicle Capital Outlay              | 0.00          | 27,500.00      | 0.00         | 0.00         | 0.00    | 0.00        | 0.00          | 0.00          | 330,000.00    | -330,000.00    | 0.0%        |
| 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     | 65,000.00      | 0.00         | 0.00         | 0.00    | 150,011.01  | 0.00          | 150,011.01    | 780,000.00    | -629,988.99    | 19.23%      |
| 9405 · Transfer Out                        | 0.00          | 137,877.50     | 0.00         | 0.00         | 0.00    | 0.00        | 0.00          | 0.00          | 1,654,530.00  | -1,654,530.00  | 0.0%        |
| 9740 · IT Capital Outlay                   | 0.00          | 0.00           | 0.00         | 0.00         | 0.00    | 11,446.66   | 0.00          | 11,446.66     | 0.00          | 11,446.66      | 100.0%      |
| Subtotal                                   | 17,879.47     | 275,755.00     | 0.00         | 0.00         | 0.00    | 161,457.67  | 0.00          | 161,457.67    | 3,309,060.00  | -3,147,602.33  | 4.88%       |
| Total Expenditures                         | 817,199.37    | 975,246.00     | 1,133,354.70 | 1,066,267.45 | 0.00    | 161,457.67  | 92,110.13     | 2,453,189.95  | 11,767,952.00 | -9,314,762.05  | 20.85%      |
| CHANGE IN NET POSITION                     | -600,301.71   | -975,246.00    | -897,779.31  | -452,118.29  | 0.00    | -161,457.67 | -92,110.13    | -1,603,465.40 | 0.00          | -1,603,465.40  | 100.00%     |

**New Lenox Fire Protection District  
Cash Balances  
April 30, 2021**

**CASH**

|                                       |               |           |
|---------------------------------------|---------------|-----------|
| Beginning Cash Balance as of:         | April 1, 2021 | 4,493,761 |
| Total Receipts:                       |               | 216,898   |
| Total Other Disbursements/Liabilities |               | (811,605) |

**CASH:**

|                                       |                  |
|---------------------------------------|------------------|
| Old Plank Trail Checking #0910        | 180,690          |
| Old Plank Trail Land Extraction #0413 | 283,702          |
| Old Plank Trail MM #0929              | 3,272,228        |
| Old Plank Trail Debt Service #0346    | -                |
| Old Plank Trail H S A #3685           | 25,019           |
| Old Plank Trail DC #8474              | 24,312           |
| OPT Petty Cash Ck #3998               | 259              |
| Old Plank Trail FFIB #3290            | 112,828          |
| Petty Cash                            | 14               |
|                                       | <u>3,899,053</u> |

|                                  |                |                         |
|----------------------------------|----------------|-------------------------|
| Total Ending Cash Balance as of: | April 30, 2021 | <u><u>3,899,053</u></u> |
|----------------------------------|----------------|-------------------------|

|                  |             |                  |
|------------------|-------------|------------------|
| Payroll          | May 7, 2021 | (120,792)        |
| Accounts Payable | May 2021    | <u>(581,928)</u> |

|                 |              |                         |
|-----------------|--------------|-------------------------|
| Cash on Deposit | May 17, 2021 | <u><u>3,196,333</u></u> |
|-----------------|--------------|-------------------------|