

**Heart of Illinois Special Recreation Association**  
**Comparative Income Statement**  
**Month Ending October 31, 2021**

	2020 <u>Actuals</u>	2020 <u>Budget</u>	% of <u>Budget</u>	2021 <u>Actuals</u>	2021 <u>Budget</u>	% of <u>Budget</u>
<b>Administration Revenues:</b>						
Permit Taxes	\$402,468.98	\$417,012.00	96.51%	\$400,531.27	\$400,979.00	99.89%
Morton Reimbursement	\$61,500.00	\$126,000.00	48.81%	\$123,000.00	\$124,000.00	99.19%
Chillicothe Reimbursement	\$51,034.69	\$56,856.00	89.78%	\$52,904.88	\$55,719.00	94.95%
Washington Taxes	\$0.00	\$75,200.00	0.00%	\$50,000.00	\$72,500.00	68.97%
Cash Over/Short	\$517.19	\$0.00	-	\$5.00	\$0.00	-
VSI AR Over/Short	(\$32,236.55)	\$0.00	-	(\$1,749.75)	\$0.00	-
Class Fees	\$89,848.30	\$140,000.00	64.18%	\$86,712.14	\$140,000.00	61.94%
Inclusion Fees	\$0.00	\$0.00	-	\$0.00	\$0.00	-
Vending	\$0.00	\$0.00	-	\$0.00	\$0.00	-
Donations	\$1,730.50	\$10,000.00	17.31%	\$7,774.14	\$2,000.00	388.71%
Interest Income	\$0.00	\$3,400.00	0.00%	\$0.00	\$3,400.00	0.00%
Reimbursement	\$7,225.03	\$22,250.00	32.47%	\$753.00	\$0.00	-
Grants	\$0.00	\$0.00	-	(\$703.99)	\$0.00	-
<b>Total Revenues:</b>	<b>\$582,088.14</b>	<b>\$850,718.00</b>	<b>68.42%</b>	<b>\$719,226.69</b>	<b>\$798,598.00</b>	<b>90.06%</b>

<b>Administration Expenditures:</b>						
Full Time Payroll	\$134,931.38	\$200,000.00	67.47%	\$137,515.24	\$180,000.00	76.40%
Part Time Payroll	\$80,497.84	\$140,000.00	57.50%	\$94,688.32	\$150,000.00	63.13%
Longevity	\$0.00	\$500.00	0.00%	\$0.00	\$500.00	0.00%
Wellness	\$0.00	\$800.00	0.00%	\$0.00	\$600.00	0.00%
Program Supplies	\$37,767.52	\$58,000.00	65.12%	\$29,152.25	\$58,000.00	50.26%
Postage	\$48.79	\$3,100.00	1.57%	\$26.59	\$1,510.00	1.78%
Gasoline	\$1,422.00	\$8,000.00	17.78%	\$2,742.60	\$6,000.00	45.71%
Office Supplies	\$9,618.93	\$7,000.00	137.41%	\$7,728.92	\$7,000.00	110.41%
Printing	\$2,288.84	\$8,000.00	28.61%	\$0.00	\$5,000.00	0.00%
Administrative Expense	\$40,588.97	\$68,928.00	60.88%	\$36,620.24	\$61,210.00	59.83%
Payroll Maintenance	\$5,652.15	\$10,000.00	56.52%	\$9,126.53	\$10,000.00	91.27%
Health & Dental	\$43,533.85	\$58,244.00	74.74%	\$36,654.35	\$55,442.00	66.11%
Contractual Services	\$21,671.04	\$25,000.00	86.68%	\$21,621.01	\$25,000.00	86.48%
Training & Conferences	\$6,978.22	\$9,000.00	77.54%	\$13,802.66	\$10,000.00	138.03%
Natural Gas	\$2,052.32	\$3,500.00	58.64%	\$2,596.17	\$4,000.00	64.90%
Electricity	\$5,301.04	\$7,500.00	70.68%	\$4,212.78	\$7,500.00	56.17%
Telephone	\$7,599.71	\$9,700.00	78.35%	\$5,433.11	\$9,000.00	60.37%
Water	\$2,598.21	\$3,400.00	76.42%	\$2,953.84	\$3,700.00	79.83%
Sewer	\$190.48	\$350.00	54.42%	\$445.04	\$350.00	127.15%
Insurance	\$7,425.24	\$14,500.00	51.21%	\$4,494.84	\$14,500.00	31.00%
Advertising	\$10.00	\$500.00	2.00%	\$0.00	\$500.00	0.00%
Attorney Fees	\$0.00	\$250.00	0.00%	\$0.00	\$250.00	0.00%
FICA	\$16,480.33	\$26,010.00	63.36%	\$15,129.94	\$25,245.00	59.93%
WAF	\$4,842.93	\$8,534.00	56.79%	\$8,230.43	\$9,501.00	86.63%
Refunds	\$533.00	\$320.00	166.56%	\$200.00	\$500.00	40.00%
Scholarships	\$903.00	\$1,500.00	60.20%	\$2,412.00	\$3,000.00	80.40%
Equipment	\$11,424.17	\$37,000.00	30.88%	\$13,700.93	\$16,000.00	85.63%
Equipment Repair	\$14,466.77	\$8,000.00	180.83%	\$4,558.08	\$8,000.00	56.98%
<b>Total Expenditures:</b>	<b>\$458,826.68</b>	<b>\$715,636.00</b>	<b>64.11%</b>	<b>\$454,045.87</b>	<b>\$672,208.00</b>	<b>67.55%</b>

	2020 <u>Actuals</u>	2020 Proposed <u>Budget</u>	% of <u>Budget</u>	2021 <u>Actuals</u>	2021 Proposed <u>Budget</u>	% of <u>Budget</u>
<b>Camp Free to Be Revenues:</b>						
Camp Fees	\$39,736.45	\$95,000.00	41.83%	\$59,120.00	\$70,000.00	84.46%
VSI AR Over/Short	(\$849.68)	\$0.00	-	(\$478.00)	\$0.00	-
Donations	\$0.00	\$500.00	0.00%	\$0.00	\$1,000.00	0.00%
Grants	\$0.00	\$0.00	0.00%	\$110.64	\$0.00	-
Reimbursement	\$0.00	\$9,000.00	0.00%	\$0.00	\$0.00	-
<b>Total Revenues:</b>	<b>\$38,886.77</b>	<b>\$104,500.00</b>	<b>37.21%</b>	<b>\$58,752.64</b>	<b>\$71,000.00</b>	<b>82.75%</b>

<b>Camp Free to Be Expenditures:</b>						
Part Time Payroll	\$69,986.19	\$170,000.00	41.17%	\$136,541.68	\$130,000.00	105.03%
Program Supplies	\$8,601.43	\$20,500.00	41.96%	\$16,993.43	\$19,500.00	87.15%
Administrative Expense	\$10,225.63	\$20,186.00	50.66%	\$16,680.90	\$17,945.00	92.96%
Contractual Services	\$0.00	\$0.00	-	\$0.00	\$0.00	-
FICA	\$5,353.95	\$13,005.00	41.17%	\$10,445.44	\$9,945.00	105.03%
Refunds	\$18,314.70	\$0.00	-	\$2,717.14	\$5,000.00	54.34%
Scholarships	\$2,785.62	\$15,000.00	18.57%	\$2,341.90	\$15,000.00	48.85%
<b>Total Expenditures:</b>	<b>\$115,267.52</b>	<b>\$238,691.00</b>	<b>48.29%</b>	<b>\$190,720.49</b>	<b>\$197,390.00</b>	<b>96.62%</b>

<b>Revenues:</b>						
Administration	\$582,088.14	\$850,718.00	68.42%	\$719,226.69	\$798,598.00	90.06%
Camp Free to Be	\$38,886.77	\$104,500.00	37.21%	\$58,752.64	\$71,000.00	82.75%
<b>Total Revenues</b>	<b>\$620,974.91</b>	<b>\$955,218.00</b>	<b>65.01%</b>	<b>\$777,979.33</b>	<b>\$869,598.00</b>	<b>89.48%</b>

<b>Expenditures:</b>						
Administration	\$458,826.68	\$715,636.00	64.11%	\$454,045.87	\$672,208.00	67.55%
Camp Free to Be	\$115,267.52	\$238,691.00	48.29%	\$190,720.49	\$197,390.00	96.62%
<b>Total Expenditures</b>	<b>\$574,094.20</b>	<b>\$954,327.00</b>	<b>60.16%</b>	<b>\$644,766.36</b>	<b>\$869,598.00</b>	<b>74.15%</b>

## **ADMINISTRATIVE AGREEMENT**

**Between the**

**THE HEART OF ILLINOIS SPECIAL RECREATION ASSOCIATION (HISRA)**

**And**

**THE PLEASURE DRIVEWAY AND PARK DISTRICT OF PEORIA, ILLINOIS**

**January 1, 2022**

The purpose of this agreement is to utilize the administrative resources available through the Pleasure Driveway and Park District of Peoria, Illinois (hereinafter "PPD") to carry forth financial and administrative functions on behalf of the HISRA, following the HISRA Agreement and By-Laws approved by the Morton, Chillicothe, Washington and Peoria Park Districts.

### **TERMS OF THE ADMINISTRATIVE AGREEMENT**

1. The PPD will maintain separate accounting records within the bounds of the PPD Accounting System for all HISRA financial transactions. Monthly statements will be issued by HISRA. Checks will be issued for payment of bills and to staff on the same schedule as the PPD schedule. The Treasurer of HISRA shall be the Treasurer of the PPD and as such shall sign all checks. The Peoria Park District will use depositories (financial institutions) and the types of accounts normally utilized in the conduct the PPD's financial business. All interest earned by HISRA funds will be credited to HISRA accounts.
2. Personnel, administrative and conduct ordinance policies and procedures of the PPD will be followed by HISRA. (exception: preference in hiring qualified

HISRA staff will be given to residents of Morton, Chillicothe, Washington and Peoria Park Districts.)

3. HISRA employees will be considered employees of the PPD for purposes of Federal and State withholding, unemployment benefits, social security, health and dental insurance and life insurance. Direct costs of health insurance, dental insurance, life insurance, employer's share of IMRF and social security and unemployment benefits will be charged to HISRA funds. Effective January 1, 2014, and thereafter, the health Insurance premium contribution by HISRA employees shall be equal to that paid by PPD non-union employees.
4. Insurance (liability, property, workmen's compensation, health, dental and life) claims management will be provided by the PPD.
5. The Safety Statement and Loss Prevention Program of the PPD shall be considered the HISRA Safety Statement and Loss Prevention Program and all safety training normally provided to PPD employees shall be available to HISRA employees. (Direct costs of an extraordinary nature for safety training will be charged to HISRA, i.e., registration fees to attend a safety workshop or class).
6. PPD staff will assist HISRA staff whenever appropriate (i.e., planning, printing, maintenance services, marketing, community relations, safety, police services). Direct costs for supplies, equipment and contracted services used by HISRA shall be charged to HISRA.

7. In return for the aforementioned services provided to HISRA by the PPD, the PPD will assess an administrative charge equal to 10% of the HISRA operating budget. This rate is comparable to other administrative fees charged to other PPD departments, as well as other contracted services (i.e., City of Peoria, Detweiller Marina and Peoria County). This fee will be computed monthly and charged monthly. This fee, as all financial transactions, will be reported on each financial statement produced by the PPD.

This agreement shall be in effect from January 1, 2022 to December 31, 2022.

This agreement shall be reviewed by HISRA staff and the Administrative District staff not less than 45 days prior to January 1 of the succeeding year. This agreement may be renewed only by action of the HISRA Board and the Administrative District Board. The agreement may be terminated by either party by giving 45 days notice in writing to the Director of each agency participating in HISRA. Changes and/or modifications to this agreement shall require the approval of the HISRA Board and the PPD Board.

Approved by:

HISRA

THE PLEASURE DRIVEWAY AND  
PARK DISTRICT OF PEORIA,  
ILLINOIS (ADMINISTRATIVE  
DISTRICT)

By: \_\_\_\_\_

Its: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Attested by:

\_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_