

**Wildwood Park District
Management Summary
As of January 31, 2026**

Year-to-Date (YTD) Performance

- **Total YTD Income: \$668,557.82**
- **Total YTD Expenses: \$553,556.62**
- **YTD Net Ordinary Income: \$115,001.20 surplus**
- **Annual Budgeted Net: \$(185,173)** (District is far ahead of annual plan)
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January 2026 (Current Month)

- **Income: \$4,599.63**
- **Expenses: \$32,749.73**
- **January Net: \$(28,150.10)** deficit (Budgeted deficit: \$(34,915)) → *favorable*

Performance Notes

- Revenues overall are tracking **very close to budget**, driven largely by property tax collections.
- Expenses remain **significantly below budget expectations**, creating a strong YTD surplus.
- Program revenues in Recreation show mixed variances but still yield positive fund performance overall.

Summary Statement

The District remains in a **strong operating position**, with spending trending under budget and revenues remaining stable, resulting in a sizeable YTD surplus.

2. Cash Balances

- **Total Cash in All Accounts: \$546,237.19**
- **Liabilities Impacting Cash:**
 - **Credit cards outstanding: \$1,826.25**
 - **Payroll liabilities: \$4,998.95**
- **Net Cash After Liabilities: \$539,411.99**

Account Breakdown

- **SBOTL Checking: \$10,221.11**
- **SBOTL Money Market (MMA): \$417,706.80**
- **Illinois Funds Investment: \$118,084.28**
- **Cash Drawer / Event Cash: \$125**
- **Other Assets / Security Deposits: \$100**

Cash Position Assessment

The District's liquidity is **healthy and stable**, with most funds held in insured or interest-earning instruments.

3. Fund Balance Position

- **Beginning Fund Balance (4/30/2025):** \$424,410.68
- **YTD Net Income:** \$115,001.20
- **Total Fund Balances (1/31/2026):** \$539,411.88

This value matches the net available cash, confirming proper reconciliation.

Fund Balance Compliance Check

Fund	Fund Balance	Policy Minimum	Status
General Fund	\$284,901.47	\$71,561.64	✓ In compliance
Recreation Fund	\$124,982.68	\$47,034.98	✓ In compliance
Liability Fund	\$38,805.61	\$3,050.00	✓ In compliance
Paving & Lighting Fund	\$25,530.26	\$2,683.34	✓ In compliance
Audit Fund	\$5,700.09	\$966.66	✓ In compliance
Special Recreation Fund	\$59,491.77	\$11,863.34	✓ In compliance

Fund Balance Observations

- The **General Fund** shows strong growth due to operational surplus.
- The **Recreation Fund** is healthy despite program cost variability.
- All Special Revenue Funds exceed minimum requirements by **wide margins**, ensuring stability for insurance, recreation, audit, and capital needs.

Overall Fiscal Position — Executive Summary

The Wildwood Park District is in excellent financial condition as of January 2026:

✓ Strong Operating Surplus

- YTD surplus of \$115,001, far outperforming budget projections.

✓ Strong Liquidity

- Over \$539k in available cash after liabilities.

✓ All Funds in Compliance

- Every fund meets or significantly exceeds required minimum fund balance thresholds.

✓ Controlled Expenditures

- District-wide spending remains **well under budget**, particularly in General Fund

Respectfully,

Kathy Atkins, Accountant
Atkins Accounting

February 9, 2026

Wildwood Park District
Profit & Loss Budget Performance
JANUARY 2026

	Current Month		Fiscal Year to Date			Remaining
	January 2026	Budget	May'25- Jan'26	YTD Budget	Annual Budget	FY Budget
Income						
4100 · INCOME TO GENERAL						
410020 · REAL ESTATE TAX - P22001	0.00	0.00	336,787.87	339,155.00	339,155.00	2,367.13
410030 · REPLACEMENT TAX	0.00	300.00	1,280.86	2,055.00	2,500.00	1,219.14
410040 · INTEREST	1,779.43	2,000.00	17,249.20	18,800.00	22,000.00	4,750.80
410060 · DONATIONS	1,000.00	0.00	3,000.00	1,000.00	1,000.00	-2,000.00
410095 · PARKING (DAILY, DECALS)	0.00	0.00	495.73	600.00	600.00	104.27
410120 · BOAT KEY SALES	0.00	0.00	7,557.10	8,400.00	11,600.00	4,042.90
410125 · PAVILION RENTAL FEES	0.00	0.00	1,930.68	2,150.00	3,000.00	1,069.32
410140 · TREE & BENCH DONATIONS	0.00	0.00	900.00	1,000.00	1,000.00	100.00
410160 · MISC INCOME	0.00	500.00	1,528.56	1,475.00	1,900.00	371.44
Total 4100 · INCOME TO GENERAL FUND	2,779.43	2,800.00	370,730.00	374,635.00	382,755.00	12,025.00
4200 · INCOME TO RECREATION						
420020 · REAL ESTATE TAX - P22122	0.00	0.00	148,811.01	149,691.00	149,691.00	879.99
420030 · SPONSORS (BROCHURE/SPEC EVENTS)	0.00	0.00	1,297.54	1,100.00	1,600.00	302.46
420080 · CAMP FEES	0.00	0.00	34,578.75	18,000.00	46,505.00	11,926.25
420090 · SWIM LESSON FEES	0.00	0.00	3,844.45	6,000.00	11,920.00	8,075.55
420100 · PRESCHOOL FEES	1,802.20	3,500.00	9,000.35	19,580.00	30,580.00	21,579.65
420110 · PROGRAM FEES	0.00	150.00	3,113.37	4,570.00	8,770.00	5,656.63
420130 · SPECIAL EVENTS & TRIPS	18.00	0.00	11.20	300.00	550.00	538.80
420130A · HARVEST FEST EVENT SALES	0.00	0.00	8,037.34	9,200.00	9,200.00	1,162.66
420130B · SPONSORS/BOOTH RENTAL HFEST	0.00	0.00	3,410.00	3,400.00	4,900.00	1,490.00
420140 · ROOM RENTAL FEES	0.00	0.00	1,838.27	900.00	1,500.00	-338.27
420155 · COOPERATIVE PROGRAMS	0.00	0.00	0.00	0.00	1,275.00	1,275.00
420160 · MISC REVENUE	0.00	0.00	583.56	0.00	0.00	-583.56
Total 4200 · INCOME TO RECREATION FUND	1,820.20	3,650.00	214,525.84	212,741.00	266,491.00	51,965.16
4300 · INCOME TO LIABILITY						
430020 · REAL ESTATE TAX - P22035	0.00	0.00	14,318.17	14,401.00	14,401.00	82.83
Total 4300 · INCOME TO LIABILITY FUND	0.00	0.00	14,318.17	14,401.00	14,401.00	82.83

Wildwood Park District
Profit & Loss Budget Performance
JANUARY 2026

	Current Month		Fiscal Year to Date			Remaining
	January 2026	Budget	May'25-Jan'26	YTD Budget	Annual Budget	FY Budget
4500 · INCOME TO PAVING & LIGHTING						
450020 · REAL ESTATE TAX - P22027	0.00	0.00	5,786.80	5,821.00	5,821.00	34.20
Total 4500 · INCOME TO PAVING & LIGHTING FUND	0.00	0.00	5,786.80	5,821.00	5,821.00	34.20
4600 · INCOME TO AUDIT						
460020 · REAL ESTATE TAX - P22125	0.00	0.00	5,786.80	5,821.00	5,821.00	34.20
Total 4600 · INCOME TO AUDIT FUND	0.00	0.00	5,786.80	5,821.00	5,821.00	34.20
4700 · INCOME TO SPECIAL REC						
470020 · REAL ESTATE TAX - P22126	0.00	0.00	57,410.21	57,748.00	57,748.00	337.79
Total 4700 · INCOME TO SPECIAL REC FUND	0.00	0.00	57,410.21	57,748.00	57,748.00	337.79
Total 4000 · Income	4,599.63	6,450.00	668,557.82	671,167.00	733,037.00	64,479.18
Total Income	4,599.63	6,450.00	668,557.82	671,167.00	733,037.00	64,479.18
Expense						
5000 · GENERAL EXPENSES						
5100 · WAGES						
510010 · EXECUTIVE DIRECTOR	6,180.00	6,260.00	58,514.80	62,220.00	81,000.00	22,485.20
510030 · MAINTENANCE (PART-TIME)	3,061.85	3,000.00	90,066.83	86,600.00	100,600.00	10,533.17
510045 · HEALTH INSURANCE	964.87	975.00	8,098.71	8,325.00	11,250.00	3,151.29
510052 · EMPLOYER PAYROLL TAXES	776.33	1,000.00	12,853.88	14,400.00	17,700.00	4,846.12
510060 · IMRF	706.38	730.00	6,604.49	7,260.00	9,450.00	2,845.51
510065 · PUBLIC SAFETY	0.00	0.00	14,338.41	24,500.00	25,000.00	10,661.59
Total 5100 · WAGES	11,689.43	11,965.00	190,477.12	203,305.00	245,000.00	54,522.88
5200 · OFFICE EXPENSES						
520010 · OFFICE SUPPLIES	17.11	25.00	348.90	465.00	525.00	176.10
520020 · OFFICE EQUIPMENT/FURNITURE	0.00	0.00	40.00	1,500.00	1,500.00	1,460.00
520030 · POSTAGE	78.00	0.00	151.00	165.00	250.00	99.00
520035 · PUBLISH NOTICES/ADS	52.90	50.00	404.57	375.00	500.00	95.43
520040 · PROF. SERVICE - LEGAL	478.75	0.00	613.75	1,000.00	1,000.00	386.25
520041 · PROF. SERVICE-ACCOUNTING	0.00	1,800.00	15,040.00	17,300.00	23,000.00	7,960.00
520042 · PROF. SERVICE-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
520045 · PRE EMPLOYMENT EXAM	0.00	0.00	298.00	600.00	700.00	402.00

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	January 2026	Budget	May'25- Jan'26	YTD Budget	Annual Budget	FY Budget
520050 · MEMBERSHIP/DUES	0.00	0.00	568.92	700.00	700.00	131.08
520055 · MILEAGE TRAVEL REIMBURSEMENT	0.00	30.00	758.87	250.00	300.00	-458.87
520060 · TRAINING/CONFERENCES/MEETINGS	498.65	500.00	1,133.65	1,040.00	1,200.00	66.35
520061 · BANK & CREDIT CARD FEES	0.00	20.00	31.86	200.00	250.00	218.14
520070 · PRINTING	0.00	300.00	454.42	900.00	1,200.00	745.58
520075 · STAFF & VOLUNTEER RECOG/APPREC	0.00	0.00	485.23	550.00	600.00	114.77
520085 · BOARD EXPENSES	498.65	200.00	857.64	2,900.00	3,000.00	2,142.36
520090 · IT	109.91	80.00	766.81	1,110.00	1,350.00	583.19
Total 5200 · OFFICE EXPENSES	1,733.97	3,005.00	21,953.62	29,055.00	36,075.00	14,121.38
5300 · UTILITIES						
530020 · GAS	455.77	200.00	1,452.69	1,600.00	3,000.00	1,547.31
530036 · ELECTRIC	166.62	300.00	3,467.65	3,400.00	4,800.00	1,332.35
530040 · WATER	109.43	175.00	644.61	925.00	1,200.00	555.39
530050 · TELEPHONES	273.01	240.00	2,151.15	2,380.00	3,120.00	968.85
530060 · ALARM SYSTEMS	0.00	0.00	1,200.96	1,500.00	1,800.00	599.04
530070 · TRASH REMOVAL	631.14	570.00	6,096.59	5,010.00	6,720.00	623.41
530080 · PORTABLE TOILETS	0.00	0.00	4,840.31	4,650.00	5,300.00	459.69
Total 5300 · UTILITIES	1,635.97	1,485.00	19,853.96	19,465.00	25,940.00	6,086.04
5400 · VEHICLES & EQUIPMENT						
540010 · FUEL	196.42	100.00	2,849.51	4,050.00	4,500.00	1,650.49
540020 · VEHICLE MAINTENANCE	0.00	75.00	717.77	2,000.00	3,500.00	2,782.23
540030 · EQUIPMENT MAINT/REPAIR/SUPPLIES	124.29	100.00	4,129.38	5,400.00	6,000.00	1,870.62
Total 5400 · VEHICLES & EQUIPMENT	320.71	275.00	7,696.66	11,450.00	14,000.00	6,303.34
5500 · MAINTENANCE						
550010 · OUTSIDE SERVICES						
550011 · TREE REMOVAL/MAINTENANCE	0.00	0.00	11,075.00	18,000.00	18,000.00	6,925.00
550013 · GARDEN CLUB EXPENSES	0.00	0.00	275.69	500.00	500.00	224.31
550014 · OTHER OUTSIDE SERVICES	0.00	0.00	926.81	2,550.00	2,700.00	1,773.19
Total 550010 · OUTSIDE SERVICES	0.00	0.00	12,277.50	21,050.00	21,200.00	8,922.50
550018 · PARK MAINTENANCE SUPPLIES	0.00	0.00	3,009.73	7,100.00	7,300.00	4,290.27
550025 · BUILDING MAINTENANCE & REPAIR	0.00	600.00	1,628.63	12,000.00	15,000.00	13,371.37

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550030 · PARK/PLAYGROUND MAINT & REPAIR	0.00	0.00	7,596.80	18,900.00	20,000.00	12,403.20
550040 · VALLEY LAKE EXPENSES	0.00	100.00	19,307.13	16,400.00	17,000.00	-2,307.13
550041 · LAKE MAINTENANCE - GENERAL	0.00	0.00	634.11	600.00	1,600.00	965.89
550043 · GAGES LAKE EXPENSES	0.00	0.00	16,330.75	20,000.00	20,600.00	4,269.25
550060 · SIGNAGE	0.00	0.00	201.47	17,000.00	22,000.00	21,798.53
550135 · BOAT RAMP EXPENSE	1,470.09	0.00	1,505.08	15,000.00	15,000.00	13,494.92
550155 · UNIFORMS	0.00	0.00	753.58	700.00	1,000.00	246.42
550160 · SHORELINE MAINTENANCE	0.00	0.00	1,519.75	10,000.00	10,000.00	8,480.25
550165 · DONATED TREE & BENCH PURCHASES	0.00	0.00	1,597.48	2,000.00	2,000.00	402.52
Total 5500 · MAINTENANCE	1,470.09	700.00	66,362.01	140,750.00	152,700.00	86,337.99
550175 · GENERAL FUND REALLOCATION	0.00	0.00	2,220.00	2,220.00	-44,345.00	-46,565.00
5500 · GEN FUND RESERVES/IMPROVEMENTS	0.00	0.00	911.16	74,500.00	79,500.00	78,588.84
Total 5000 · GENERAL EXPENSES	16,850.17	17,430.00	309,474.53	480,745.00	508,870.00	199,395.47
6000 · RECREATION EXPENSES						
6100 · WAGES						
610015 · EDUCATION REIMBURSEMENT	0.00	400.00	0.00	400.00	400.00	400.00
610020 · OFFICE STAFF	4,997.96	5,000.00	39,112.75	44,500.00	59,500.00	20,387.25
610025 · BUILDING ATTENDANTS	153.00	0.00	153.00	0.00	0.00	-153.00
610030 · PRESCHOOL STAFF	1,033.75	2,700.00	11,336.59	17,900.00	26,900.00	15,563.41
610050 · INSTRUCTORS	352.05	300.00	3,439.65	3,650.00	5,000.00	1,560.35
610060 · CAMP STAFF	0.00	0.00	39,346.03	38,300.00	38,300.00	-1,046.03
610070 · SWIM LESSON STAFF	0.00	0.00	4,104.48	4,200.00	4,200.00	95.52
610080 · IMRF	392.50	295.00	2,139.64	2,815.00	3,700.00	1,560.36
610082 · EMPLOYER PAYROLL TAXES	549.08	760.00	8,329.39	9,820.00	12,100.00	3,770.61
610090 · CONTRACTED SERVICES 1099-NEC	0.00	0.00	8,793.00	10,000.00	10,000.00	1,207.00
Total 6100 · WAGES	7,478.34	9,455.00	116,754.53	131,585.00	160,100.00	43,345.47
6200 · PROGRAM EXPENSES						
620005 · OFFICE SUPPLIES	159.38	100.00	2,225.34	2,300.00	2,700.00	474.66
620006 · OFFICE EQUIPMENT/FURNITURE	0.00	1,000.00	290.47	2,400.00	2,400.00	2,109.53
620010 · IT	740.78	500.00	3,285.35	3,075.00	5,700.00	2,414.65

Wildwood Park District
Profit & Loss Budget Performance
JANUARY 2026

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	January 2026	Budget	May'25- Jan'26	YTD Budget	Annual Budget	FY Budget
620015 · INTERNET	146.58	100.00	1,079.28	900.00	1,200.00	120.72
620017 · PAYROLL PROCESSING	10.48	80.00	2,731.61	2,185.00	2,500.00	-231.61
620020 · TRAINING/CONFERENCES/MEETINGS	544.65	0.00	1,879.80	2,100.00	2,200.00	320.20
620025 · MEMBERSHIP	0.00	0.00	394.00	650.00	650.00	256.00
620026 · MILEAGE REIMBURSEMENT	0.00	0.00	0.00	65.00	65.00	65.00
620027 · STAFF APPAREL	0.00	0.00	1,219.35	500.00	500.00	-719.35
620028 · PRE EMPLOYMENT EXAM/JOB POSTING	0.00	0.00	0.00	200.00	200.00	200.00
620029 · BACKGROUND CHECKS (FT & PT)	0.00	0.00	185.00	400.00	400.00	215.00
620030 · PROGRAM SUPPLIES/EQUIPMENT	23.49	300.00	831.28	2,200.00	3,700.00	2,868.72
620040 · PRESCHOOL MATERIALS/SUPPLIES	0.00	0.00	397.43	1,000.00	1,350.00	952.57
620050 · CAMP SUPPLIES	0.00	0.00	3,774.13	2,900.00	2,900.00	-874.13
620060 · SWIM LESSON SUPPLIES	0.00	0.00	30.59	250.00	250.00	219.41
620080 · PRINTING - BROCHURES	0.00	5,300.00	8,928.00	10,600.00	16,000.00	7,072.00
620081 · POSTAGE - BROCHURES	0.00	0.00	4,083.62	4,600.00	6,900.00	2,816.38
620085 · SAFETY AWARD/STAFF & VOL APPREC	0.00	0.00	208.68	300.00	300.00	91.32
620090 · PROMOTIONS & MARKETING	0.00	0.00	1,342.36	1,425.00	1,500.00	157.64
620095A · SPECIAL EVENTS - CONCERTS	0.00	0.00	3,616.00	4,500.00	4,500.00	884.00
620095B · SPECIAL EVENTS - HARVEST FEST	0.00	0.00	12,360.81	13,000.00	13,000.00	639.19
620095 · SPECIAL EVENTS - OTHER	0.00	0.00	1,815.69	2,450.00	2,850.00	1,034.31
620095 · SPECIAL EVENTS - TOTAL	0.00	0.00	17,792.50	19,950.00	20,350.00	2,557.50
620105 · SCHOLARSHIP PROGRAM	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
620110 · BUILDING SUPPLIES	0.00	0.00	888.56	510.00	800.00	-88.56
Total 6200 · PROGRAM EXPENSES	1,625.36	7,380.00	52,567.35	59,510.00	73,565.00	20,997.65
6210 · RECREATION IMPROVEMENTS	0.00	0.00	733.66	3,000.00	3,000.00	2,266.34
66910 · RECREATION FUND REALLOCATION	0.00	0.00	1,980.00	1,980.00	48,545.00	46,565.00
Total 6000 · RECREATION EXPENSES	9,103.70	16,835.00	172,035.54	196,075.00	285,210.00	113,174.46

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7000 · LIABILITY EXPENSES						
710010 · INSURANCE PREMIUM	6,693.72	7,000.00	13,387.44	14,000.00	14,000.00	612.56
710030 · SAFETY IMPROVEMENTS	0.00	0.00	800.00	12,000.00	12,000.00	11,200.00
710040 · SAFETY EXPENSES	86.39	0.00	1,763.36	4,100.00	4,300.00	2,536.64
710070 · LIAB FUND EXP REALLOCATION	0.00	0.00	250.00	250.00	250.00	0.00
Total 7000 · LIABILITY EXPENSES	6,780.11	7,000.00	16,200.80	30,350.00	30,550.00	14,349.20
8000 · PAVING & LIGHTING EXPENSES						
800010 · LIGHTING	15.75	100.00	160.38	800.00	1,100.00	939.62
800020 · PAVING	0.00	0.00	3,000.00	15,000.00	15,000.00	12,000.00
800040 · P&L FUND EXP REALLOCATION	0.00	0.00	250.00	250.00	250.00	0.00
Total 8000 · PAVING & LIGHTING EXPENSES	15.75	100.00	3,410.38	16,050.00	16,350.00	12,939.62
8500 · AUDIT EXPENSES						
850010 · ANNUAL AUDIT	0.00	0.00	9,000.00	9,000.00	9,000.00	0.00
850023 · LEGAL OPINION FOR AUDIT	0.00	0.00	202.50	250.00	250.00	47.50
850025 · AUDIT STAFF TIME	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00
850035 · AUDIT FUND REALLOCATION	0.00	0.00	-4,950.00	-4,950.00	-4,950.00	0.00
Total 8500 · AUDIT EXPENSES	0.00	0.00	5,752.50	5,800.00	5,800.00	47.50
9000 · SPECIAL RECREATION EXPENSES						
900010 · WSRA SUPPORT	0.00	0.00	44,579.22	43,830.00	43,830.00	-749.22
900020 · INCLUSION SERVICES	0.00	0.00	0.00	7,000.00	7,000.00	7,000.00
900030 · ADA PROJECTS	0.00	0.00	0.00	17,000.00	17,000.00	17,000.00
900040 · ADA EXPENSES	0.00	0.00	1,853.65	3,150.00	3,350.00	1,496.35
900050 · SPEC REC FUND EXP REALLOCATION	0.00	0.00	250.00	250.00	250.00	0.00
Total 9000 · SPECIAL RECREATION EXPENSES	0.00	0.00	46,682.87	71,230.00	71,430.00	24,747.13
Total Expenses ALL FUNDS	32,749.73	41,365.00	553,556.62	800,250.00	918,210.00	364,653.38
Net Income	-28,150.10	-34,915.00	115,001.20	-129,083.00	-185,173.00	-300,174.20

Wildwood Park District Profit & Loss Detail January 2026

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Income					
4000 · Income					
4100 · INCOME TO GEN FUND					
410040 · INTEREST					
Deposit	01/31/2026			Interest	382.53
Deposit	01/31/2026			Interest	1,396.90
Total 410040 · INTEREST					1,779.43
410060 · DONATIONS					
Deposit	01/09/2026	3851	Anna Klarck AK Homes	2025 Donation	1,000.00
Total 410060 · DONATIONS					1,000.00
Total 4100 · INCOME TO GEN FUND					2,779.43
4200 · INCOME TO REC FUND					
420100 · PRESCHOOL FEES					
420100X · CARD PROCESSING FEES					
Deposit	01/09/2026	3208010	Active Network, LLC	Trans date 12/1/25-12/14/25	-129.93
Total 420100X · CARD PROCESSING FEES					-129.93
420100 · PRESCHOOL FEES - Other					
Deposit	01/09/2026	3208010	Active Network, LLC	Trans date 12/1/25-12/14/25	1,932.13
Total 420100 · PRESCHOOL FEES - Other					1,932.13
Total 420100 · PRESCHOOL FEES					1,802.20
420130 · SPECIAL EVENTS & TRIPS					
420130X · CARD PROCESSING FEES					
Deposit	01/09/2026	3208010	Active Network, LLC	Trans date 12/1/25-12/14/25	-2.00
Total 420130X · CARD PROCESSING FEES					-2.00
420130 · SPECIAL EVENTS & TRIPS - Other					
Deposit	01/09/2026	3208010	Active Network, LLC	Trans date 12/1/25-12/14/25	20.00
Total 420130 · SPECIAL EVENTS & TRIPS - Other					20.00
Total 420130 · SPECIAL EVENTS & TRIPS					18.00
Total 4200 · INCOME TO REC FUND					1,820.20
Total 4000 · Income					4,599.63
Total Income					4,599.63
Expense					
49000 · Payroll Expenses to Allocate					

Wildwood Park District
Profit & Loss Detail
January 2026

Type	Date	Num	Name	Memo	Amount
Paycheck	01/15/2026	DD2970	Ainscough, Meghan L	Direct Deposit	23.19
Paycheck	01/15/2026	DD2970	Ainscough, Meghan L	Direct Deposit	5.42
Paycheck	01/15/2026	DD2970	Ainscough, Meghan L	Direct Deposit	2.81
Paycheck	01/15/2026	5224	Alvarado, Jesus O		4.12
Paycheck	01/15/2026	5224	Alvarado, Jesus O		0.96
Paycheck	01/15/2026	5224	Alvarado, Jesus O		0.50
Paycheck	01/15/2026	DD2971	Bucholtz, Sharon M	Direct Deposit	6.18
Paycheck	01/15/2026	DD2971	Bucholtz, Sharon M	Direct Deposit	1.44
Paycheck	01/15/2026	DD2971	Bucholtz, Sharon M	Direct Deposit	0.75
Paycheck	01/15/2026	DD2972	Camacho, Enrique	Direct Deposit	9.53
Paycheck	01/15/2026	DD2972	Camacho, Enrique	Direct Deposit	2.23
Paycheck	01/15/2026	DD2972	Camacho, Enrique	Direct Deposit	1.15
Paycheck	01/15/2026	DD2973	Dykes, Michael K	Direct Deposit	60.76
Paycheck	01/15/2026	DD2973	Dykes, Michael K	Direct Deposit	14.21
Paycheck	01/15/2026	DD2973	Dykes, Michael K	Direct Deposit	7.35
Paycheck	01/15/2026	DD2975	Rasmussen, Madelynn...	Direct Deposit	11.90
Paycheck	01/15/2026	DD2975	Rasmussen, Madelynn...	Direct Deposit	2.78
Paycheck	01/15/2026	DD2975	Rasmussen, Madelynn...	Direct Deposit	1.44
Paycheck	01/15/2026	DD2976	Rasmussen, Tamara A	Direct Deposit	13.21
Paycheck	01/15/2026	DD2976	Rasmussen, Tamara A	Direct Deposit	3.09
Paycheck	01/15/2026	DD2976	Rasmussen, Tamara A	Direct Deposit	1.60
Paycheck	01/15/2026	DD2977	Roman, Melissa A	Direct Deposit	29.34
Paycheck	01/15/2026	DD2977	Roman, Melissa A	Direct Deposit	6.86
Paycheck	01/15/2026	DD2977	Roman, Melissa A	Direct Deposit	3.55
Paycheck	01/15/2026	DD2974	Magnini, Brandon J	Direct Deposit	191.58
Paycheck	01/15/2026	DD2974	Magnini, Brandon J	Direct Deposit	44.81
Paycheck	01/15/2026	DD2974	Magnini, Brandon J	Direct Deposit	23.18
Paycheck	01/15/2026	DD2978	Woznick, Maggie MP	Direct Deposit	31.38
Paycheck	01/15/2026	DD2978	Woznick, Maggie MP	Direct Deposit	7.34
Paycheck	01/15/2026	DD2978	Woznick, Maggie MP	Direct Deposit	3.80
Paycheck	01/28/2026	DD2989	Woznick, Maggie MP	Direct Deposit-Rate Correction	116.68
Paycheck	01/28/2026	DD2989	Woznick, Maggie MP	Direct Deposit-Rate Correction	27.29
Paycheck	01/28/2026	DD2989	Woznick, Maggie MP	Direct Deposit-Rate Correction	14.11
Paycheck	01/29/2026	DD2979	Ainscough, Meghan L	Direct Deposit	20.55
Paycheck	01/29/2026	DD2979	Ainscough, Meghan L	Direct Deposit	4.81
Paycheck	01/29/2026	DD2979	Ainscough, Meghan L	Direct Deposit	2.48
Paycheck	01/29/2026	5226	Alvarado, Jesus O		18.26
Paycheck	01/29/2026	5226	Alvarado, Jesus O		4.27
Paycheck	01/29/2026	5226	Alvarado, Jesus O		2.21
Paycheck	01/29/2026	DD2980	Bucholtz, Sharon M	Direct Deposit	12.35
Paycheck	01/29/2026	DD2980	Bucholtz, Sharon M	Direct Deposit	2.89
Paycheck	01/29/2026	DD2980	Bucholtz, Sharon M	Direct Deposit	1.49
Paycheck	01/29/2026	DD2981	Camacho, Enrique	Direct Deposit	19.70
Paycheck	01/29/2026	DD2981	Camacho, Enrique	Direct Deposit	4.61
Paycheck	01/29/2026	DD2981	Camacho, Enrique	Direct Deposit	2.39
Paycheck	01/29/2026	DD2982	Dykes, Michael K	Direct Deposit	77.47
Paycheck	01/29/2026	DD2982	Dykes, Michael K	Direct Deposit	18.12
Paycheck	01/29/2026	DD2982	Dykes, Michael K	Direct Deposit	9.37
Paycheck	01/29/2026	DD2983	Fry, James W	Direct Deposit	3.30

Wildwood Park District
Profit & Loss Detail
January 2026

Type	Date	Num	Name	Memo	Amount
Paycheck	01/29/2026	DD2983	Fry, James W	Direct Deposit	0.77
Paycheck	01/29/2026	DD2983	Fry, James W	Direct Deposit	0.40
Paycheck	01/29/2026	DD2985	Rasmussen, Madelynn...	Direct Deposit	15.88
Paycheck	01/29/2026	DD2985	Rasmussen, Madelynn...	Direct Deposit	3.72
Paycheck	01/29/2026	DD2985	Rasmussen, Madelynn...	Direct Deposit	1.92
Paycheck	01/29/2026	DD2986	Rasmussen, Tamara A	Direct Deposit	23.11
Paycheck	01/29/2026	DD2986	Rasmussen, Tamara A	Direct Deposit	5.40
Paycheck	01/29/2026	DD2986	Rasmussen, Tamara A	Direct Deposit	2.79
Paycheck	01/29/2026	DD2987	Roman, Melissa A	Direct Deposit	33.37
Paycheck	01/29/2026	DD2987	Roman, Melissa A	Direct Deposit	7.81
Paycheck	01/29/2026	DD2987	Roman, Melissa A	Direct Deposit	4.04
Paycheck	01/29/2026	DD2988	Woznick, Maggie MP	Direct Deposit	64.84
Paycheck	01/29/2026	DD2988	Woznick, Maggie MP	Direct Deposit	15.16
Paycheck	01/29/2026	DD2988	Woznick, Maggie MP	Direct Deposit	7.84
Paycheck	01/29/2026	DD2984	Magnini, Brandon J	Direct Deposit	191.58
Paycheck	01/29/2026	DD2984	Magnini, Brandon J	Direct Deposit	44.80
Paycheck	01/29/2026	DD2984	Magnini, Brandon J	Direct Deposit	23.17
General...	01/31/2026	ER PR Tax		ER Payroll taxes	-1,325.41
Total 49000 · Payroll Expenses to Allocate					0.00
5000 · GEN EXP					
5100 · WAGES					
510010 · EXECUTIVE DIRECTOR					
Paycheck	01/15/2026	DD2974	Magnini, Brandon J	Direct Deposit	3,090.00
Paycheck	01/29/2026	DD2984	Magnini, Brandon J	Direct Deposit	3,090.00
Total 510010 · EXECUTIVE DIRECTOR					6,180.00
510030 · MAINTENANCE (PART-TIME)					
Paycheck	01/15/2026	5224	Alvarado, Jesus O		66.50
Paycheck	01/15/2026	DD2972	Camacho, Enrique	Direct Deposit	153.75
Paycheck	01/15/2026	DD2973	Dykes, Michael K	Direct Deposit	980.00
Paycheck	01/29/2026	5226	Alvarado, Jesus O		294.50
Paycheck	01/29/2026	DD2981	Camacho, Enrique	Direct Deposit	317.75
Paycheck	01/29/2026	DD2982	Dykes, Michael K	Direct Deposit	1,249.50
General...	01/31/2026	adjPR11526		QB details by EE > than Bank Debit - plug	-0.15
Total 510030 · MAINTENANCE (PART-TIME)					3,061.85
510045 · HEALTH/VISION/DENTAL/LIFE INS					
General...	01/12/2026	correcting	PDRMA	December Health pd via ach	-891.73
Check	01/14/2026		PDRMA	#037 December Health Contribution	891.73
Paycheck	01/15/2026	DD2974	Magnini, Brandon J	Direct Deposit	63.66
Paycheck	01/15/2026	DD2974	Magnini, Brandon J	Direct Deposit	828.07
Paycheck	01/29/2026	DD2984	Magnini, Brandon J	Direct Deposit	4.41
Paycheck	01/29/2026	DD2984	Magnini, Brandon J	Direct Deposit	68.73
Total 510045 · HEALTH/VISION/DENTAL/LIFE INS					964.87

Wildwood Park District
Profit & Loss Detail
January 2026

Type	Date	Num	Name	Memo	Amount
510052 · EMPLOYER PAYROLL TAXES-GF					
General...	01/31/2026	ER PR Tax		ER Payroll Taxes for the month	776.33
Total 510052 · EMPLOYER PAYROLL TAXES-GF					776.33
510060 · IMRF					
Paycheck	01/15/2026	DD2974	Magnini, Brandon J	Direct Deposit	353.19
Paycheck	01/29/2026	DD2984	Magnini, Brandon J	Direct Deposit	353.19
Total 510060 · IMRF					706.38
Total 5100 · WAGES					11,689.43
5200 · OFFICE EXP					
520010 · OFFICE SUPPLIES					
Credit C...	01/09/2026	2212463		HP Instant Ink	17.11
Total 520010 · OFFICE SUPPLIES					17.11
520030 · POSTAGE					
Credit C...	01/09/2026	064815	Postmaster	roll of 100 stamps	78.00
Total 520030 · POSTAGE					78.00
520035 · PUBLISH NOTICES/ADS					
Check	01/26/2026	5227	Paddock Publications, ...	Inv#365049 Issue 1/5/26 Annual Mtg Calendar 2026	52.90
Total 520035 · PUBLISH NOTICES/ADS					52.90
520040 · PRO SERVICES - LEGAL					
Check	01/12/2026	5221	Ancel Glink P.C.	Acct#8909508 Stmt#116123 Re: Shore Werks equip on district property	478.75
Total 520040 · PRO SERVICES - LEGAL					478.75
520060 · TRAINING/CONFERENCES/MEETINGS					
Check	01/12/2026	5219	Dykes, Michael K	Per diem for 2 days at IAPD Conference	184.00
Credit C...	01/31/2026	129365	Swissotel Chicago	Dykes 2 nights for IAPD/IPRA conference attendance	314.65
Total 520060 · TRAINING/CONFERENCES/MEETINGS					498.65
520085 · BOARD EXPENSES					
Check	01/12/2026	5218	Nelson, Anna	Per diem for 2 days at IAPD Conference	184.00
Credit C...	01/31/2026	129278	Swissotel Chicago	Nelson 2 nights IAPD/IPRA Conference attendance	314.65
Total 520085 · BOARD EXPENSES					498.65
520090 · IT					
Check	01/05/2026	autopay	COMCAST-Maintenance	8771 10 027 0654310 12/8/25-1/7/26 Fairfield Ln	109.91
Total 520090 · IT					109.91

Wildwood Park District
Profit & Loss Detail
January 2026

Type	Date	Num	Name	Memo	Amount
Total 5200 · OFFICE EXP					1,733.97
5300 · UTILITIES					
530020 · GAS					
Check	01/08/2026	autopay	North Shore Gas Co.	Acct#0603726794-00001 Fairfield Ln 11/19-12/21/25	129.05
Check	01/08/2026	autopay	North Shore Gas Co.	acct#0613034988-00001 Sears Blvd 11/19-12/21/25	326.72
Total 530020 · GAS					455.77
530036 · ELECTRIC					
Check	01/20/2026	autopay	ComEd	Acct#9243682000 Rule Ct 10/22-11/20/25	33.14
Check	01/27/2026	autopay	ComEd	Acct#4732461222 Fairfield Ln 12/10/25-1/12/26	94.89
Check	01/27/2026	autopay	ComEd	Acct#7782861222 Greentree Rd 12/10/25-1/12/26	38.59
Total 530036 · ELECTRIC					166.62
530040 · WATER					
Check	01/14/2026	autopay	Lake County Departme...	Acct#0184324-041020570 Fairfield Ln 10/13-12/13/2025	51.94
Check	01/16/2026	autopay	Lake County Departme...	Acct#0184324-042050315 Sears Blvd 10/16-12/16/2025	57.49
Total 530040 · WATER					109.43
530050 · TELEPHONES					
Check	01/19/2026	autopay	Comcast	8771 10 027 0049974 Sears Blvd 12/31/25-1/30/26	146.57
Credit C...	01/25/2026		Comcast Mobile	5 mobile lines. Final payment on 2 purchased phones	126.44
Total 530050 · TELEPHONES					273.01
530070 · TRASH REMOVAL					
Check	01/01/2026	autopay	Groot Inc.	3096-189364 Invoice# 15743618 January 2026 Service	631.14
Total 530070 · TRASH REMOVAL					631.14
Total 5300 · UTILITIES					1,635.97
5400 · VEHICLES & EQUIP					
540010 · FUEL & TOLLS					
Credit C...	01/05/2026	022765	Grayslake Mart Inc.	Fuel for Gator	26.34
Credit C...	01/07/2026	634779	Thorntons	Unleaded	105.50
Credit C...	01/07/2026	62290	Thorntons	diesel	66.71
Credit C...	01/15/2026	DISCOUNT	Thorntons		-2.13
Total 540010 · FUEL & TOLLS					196.42
540030 · EQUIPMENT MAINT/REPAIR/SUPPLIES					
Credit C...	01/07/2026	0937854	Amazon.com	110V AC Self-priming Gasoline Diesel Oil Fuel transfer explosion pump kit	108.30
Credit C...	01/07/2026	0937854	Amazon.com	100 Pcs Ready for Service Tags 3 x 5.75"	15.99
Total 540030 · EQUIPMENT MAINT/REPAIR/SUPPLIES					124.29
Total 5400 · VEHICLES & EQUIP					320.71

Wildwood Park District
Profit & Loss Detail
January 2026

Type	Date	Num	Name	Memo	Amount
5500 · MAINTENANCE					
550135 · BOAT RAMP EXPENSE					
Check	01/12/2026	5222	Fox Locks Inc.	Inv#14778 Boat Ramp Keys for 2026	1,470.09
Total 550135 · BOAT RAMP EXPENSE					1,470.09
Total 5500 · MAINTENANCE					1,470.09
Total 5000 · GEN EXP					16,850.17
6000 · RECREATION EXP					
6100 · WAGES					
610020 · OFFICE STAFF					
Paycheck	01/15/2026	DD2970	Ainscough, Meghan L	Direct Deposit	221.00
Paycheck	01/15/2026	DD2977	Roman, Melissa A	Direct Deposit	473.28
Paycheck	01/15/2026	DD2978	Woznick, Maggie MP	Direct Deposit	506.19
Paycheck	01/28/2026	DD2989	Woznick, Maggie MP	Direct Deposit-Rate Correction	1,882.00
Paycheck	01/29/2026	DD2979	Ainscough, Meghan L	Direct Deposit	331.50
Paycheck	01/29/2026	DD2987	Roman, Melissa A	Direct Deposit	538.24
Paycheck	01/29/2026	DD2988	Woznick, Maggie MP	Direct Deposit	1,045.75
Total 610020 · OFFICE STAFF					4,997.96
610025 · BUILDING ATTENDANTS					
Paycheck	01/15/2026	DD2970	Ainscough, Meghan L	Direct Deposit	153.00
Total 610025 · BUILDING ATTENDANTS					153.00
610030 · PRESCHOOL STAFF					
Paycheck	01/15/2026	DD2975	Rasmussen, Madelynn...	Direct Deposit	192.00
Paycheck	01/15/2026	DD2976	Rasmussen, Tamara A	Direct Deposit	213.00
Paycheck	01/29/2026	DD2983	Fry, James W	Direct Deposit	53.25
Paycheck	01/29/2026	DD2985	Rasmussen, Madelynn...	Direct Deposit	256.00
Paycheck	01/29/2026	DD2986	Rasmussen, Tamara A	Direct Deposit	319.50
Total 610030 · PRESCHOOL STAFF					1,033.75
610050 · INSTRUCTORS					
Paycheck	01/15/2026	DD2971	Bucholtz, Sharon M	Direct Deposit	99.60
Paycheck	01/29/2026	DD2980	Bucholtz, Sharon M	Direct Deposit	199.20
Paycheck	01/29/2026	DD2986	Rasmussen, Tamara A	Direct Deposit	53.25
Total 610050 · INSTRUCTORS					352.05
610080 · IMRF					
Paycheck	01/15/2026	DD2978	Woznick, Maggie MP	Direct Deposit	57.86
Paycheck	01/28/2026	DD2989	Woznick, Maggie MP	Direct Deposit-Rate Correction	215.11
Paycheck	01/29/2026	DD2988	Woznick, Maggie MP	Direct Deposit	119.53
Total 610080 · IMRF					392.50

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 02/09/26
 Accrual Basis

Wildwood Park District Profit & Loss Detail January 2026

Type	Date	Num	Name	Memo	Amount
610082 · EMPLOYER PAYROLL TAXES-RF					
General...	01/31/2026	ER PR Tax		ER Payroll Taxes for the month	549.08
Total 610082 · EMPLOYER PAYROLL TAXES-RF					549.08
Total 6100 · WAGES					7,478.34
6200 · PROGRAM EXP					
620005 · OFFICE SUPPLIES					
Check	01/12/2026	5223	Cost Per Copy Consult...	Acct# 22372757 Inv#AR67489 Replace Gear on Sharp copier	159.38
Total 620005 · OFFICE SUPPLIES					159.38
620010 · IT					
Check	01/08/2026	0766749360	Version2 Consulting, L...	Inv#23717 January software rental	75.00
Check	01/08/2026	0766749360	Version2 Consulting, L...	Inv#23653 Deletion of files in Trend Micro	375.00
Credit C...	01/14/2026		Appriver.com	Monthly fee	130.88
Credit C...	01/21/2026	338677006	Zoom Video Communi...	Zoom Workplace Pro Annual Fee	159.90
Total 620010 · IT					740.78
620015 · INTERNET					
Check	01/19/2026	autopay	Comcast	8771 10 027 0049974 Sears Blvd 12/31/25-1/30/26	146.58
Total 620015 · INTERNET					146.58
620017 · PAYROLL PROCESSING					
Check	01/07/2026		QuickBooks Payroll Se...	Fee for 1 direct deposit(s) at \$1.75 each	1.75
Credit C...	01/09/2026	212490009	Zenwork Tax1099	CY2025 Form 1099-NEC filing fee	5.23
Check	01/13/2026		QuickBooks Payroll Se...	Fee for 1 direct deposit(s) at \$1.75 each	1.75
Check	01/22/2026		QuickBooks Payroll Se...	Fee for 1 direct deposit(s) at \$1.75 each	1.75
Total 620017 · PAYROLL PROCESSING					10.48
620020 · TRAINING/CONFERENCES/MEETINGS					
Check	01/12/2026	5220	Magnini, Brandon	Per diem for 2.5 days at IAPD Conference	230.00
Credit C...	01/31/2026	129351	Swissotel Chicago	Magnini 2 nights IAPD/IPRA Conference attendance	314.65
Total 620020 · TRAINING/CONFERENCES/MEETINGS					544.65
620030 · PROGRAM SUPPLIES/EQUIPMENT					
Credit C...	01/29/2026	9096240	Amazon.com	300 pack of 12 oz paper cups	23.49
Total 620030 · PROGRAM SUPPLIES/EQUIPMENT					23.49
Total 6200 · PROGRAM EXP					1,625.36
Total 6000 · RECREATION EXP					9,103.70
7000 · LIABILITY EXP					
710010 · INSURANCE PREMIUM					

Wildwood Park District Profit & Loss Detail January 2026

Type	Date	Num	Name	Memo	Amount
Check	01/23/2026		PDRMA	#037 Inv#SH25037 Insurance 7/1/25-12/31/25	6,693.72
Total 710010 · INSURANCE PREMIUM					6,693.72
710040 · SAFETY EXPENSES					
Check	01/14/2026	5225	Maldonado-Ramirez, L...	Footwear Reimbursement-Purchase date 11/28/25 Tractor Supply	86.39
Total 710040 · SAFETY EXPENSES					86.39
Total 7000 · LIABILITY EXP					6,780.11
8000 · PAVING & LIGHTING EXP					
800010 · LIGHTING					
Check	01/26/2026	autopay	ComEd	Acct#1989115000 Street Light Sears & Park 10/28-11/25/25	15.75
Total 800010 · LIGHTING					15.75
Total 8000 · PAVING & LIGHTING EXP					15.75
Total Expense					32,749.73
Net Ordinary Income					-28,150.10
Net Income					-28,150.10