

**FUND BALANCES**

April 30, 2016

<i>FUND NO.</i>	<i>FUND DESCRIPTION</i>	<i>OPENING BALANCE</i>	<i>YTD RECEIPTS</i>	<i>YTD EXPENSES</i>	<i>CURRENT BALANCE</i>
1	CORPORATE	(80,314.35)	\$2,131,170.20	\$1,986,171.40	\$64,684.45
2	RECREATION	120,456.37	1,172,091.99	1,190,086.90	102,461.46
3	AUDIT	(17,308.84)	20,573.62	19,760.00	(16,495.22)
4	LIABILITY INSURANCE	(9,336.19)	135,595.89	136,687.83	(10,428.13)
5	PAVING & LIGHTING	(15,210.08)	14,677.16	12,130.00	(12,662.92)
6	SPECIAL RECREATION	22,041.33	196,597.00	181,027.00	37,611.33
7	DEBT SERVICE	(65,582.10)	874,321.08	874,281.81	(65,542.83)
8	SOCIAL SECURITY	18,410.76	113,528.88	115,007.25	16,932.39
9	GOLF COURSE	(68,928.10)	395,154.13	376,116.39	(49,890.36)
<b>TOTAL F.S.P.D. FUNDS</b>		<b>(95,771.20)</b>	<b>\$5,053,709.95</b>	<b>\$4,891,268.58</b>	<b>\$66,670.17</b>

**CASH and LIABILITIES REPORT**

April 30, 2016

<i>ACCOUNT DESCRIPTION</i>	<i>APRIL</i>	<i>MARCH</i>	<i>FEBRUARY</i>	<i>JANUARY</i>
IL TREAS. POOL	\$0.00	\$0.00	\$0.00	\$0.00
OPTCB CORP CHK - 1004	96,054.13	129,484.79	40,845.84	125,563.00
OPTCB REC CC - 1012	8,157.98	5,892.16	12,838.61	18,812.46
OPTCB DEPOSIT MM - 0849	4,397.55	13,031.07	23,779.13	13,076.35
OPTCB GOLF CC -1020	2,029.04	2,221.53	1,007.44	1,045.24
OPTCB GOLF DEP. ACCT. - 3651	1,158.29	2,784.33	1,039.00	1,000.00
OPTCB MAXSAFE - 2161	370,721.66	80,692.69	307,558.59	422,059.18
MAIN OFFICE CASH REGISTER	200.00	200.00	200.00	200.00
GOLF COURSE CASH REGISTER	895.75	895.75	195.75	195.75
RECEIVABLE	0.00	0.00	0.00	0.00
DEPOSITS/CREDIT CDS IN TRANSIT	208.10	138.39	0.00	0.00
<b>TOTAL CASH</b>	<b>\$483,822.50</b>	<b>\$235,340.71</b>	<b>\$387,464.36</b>	<b>\$581,951.98</b>
<b>LESS LIABILITY ITEMS:</b>				
<i>Payroll Taxes</i>	\$0.00	\$0.00	\$0.00	\$0.00
<i>Note Payable</i>	0.00	0.00	0.00	0.00
<i>Tax Anticipation Warrant</i>	(400,000.00)	0.00	0.00	0.00
<i>Employee 403(b)(7) Withholding</i>	0.00	0.00	0.00	75.00
<i>Less:</i>				
<i>Sales Tax</i>	(117.38)	(22.74)	0.00	0.00
<i>SUTA</i>	(749.48)	(3,027.12)	(1,826.67)	(875.24)
<i>Rental Deposits</i>	(3,819.00)	(3,319.00)	(2,719.00)	(2,469.00)
<i>Golf Certificates</i>	(12,466.47)	(12,705.47)	(12,595.47)	(12,553.47)
<b>TOTAL LIABILITIES</b>	<b>(\$417,152.33)</b>	<b>(\$19,074.33)</b>	<b>(\$17,141.14)</b>	<b>(\$15,822.71)</b>
<b>TOTAL CASH LESS LIABILITIES</b>	<b>\$66,670.17</b>	\$216,266.38	\$370,323.22	\$566,129.27

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**1 - Corporate Accounts**  
**May 2015 to April 2016**

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
<b>Revenues</b>							
<b>Corporate General</b>							
01-00-301 - Property Tax	\$372.04	\$143,524.62	\$143,152.58	\$1,708,782.55	\$1,722,295.00	\$13,512.45	\$1,722,295.00
01-00-306 - Transfer from Special Recreat	\$0.00	\$4,666.63	\$4,666.63	\$56,000.00	\$56,000.00	\$0.00	\$56,000.00
01-00-310 - Transfer From Social Securit	\$0.00	\$618.63	\$618.63	\$7,424.00	\$7,424.00	\$0.00	\$7,424.00
01-00-311 - Milkweed Sales	\$77.50	\$178.37	\$100.87	\$77.50	\$2,140.00	\$2,062.50	\$2,140.00
01-00-321 - Interest Income	\$9.91	\$50.00	\$40.09	\$947.20	\$600.00	(\$347.20)	\$600.00
01-00-322 - Miscellaneous	\$270.67	\$41.63	(\$229.04)	\$495.90	\$500.00	\$4.10	\$500.00
01-00-325 - ComEd Greenway Grant	\$0.00	\$895.87	\$895.87	\$10,750.00	\$10,750.00	\$0.00	\$10,750.00
01-00-343 - Rec Fund Salary Transfer-Dire	\$0.00	\$3,029.00	\$3,029.00	\$36,348.00	\$36,348.00	\$0.00	\$36,348.00
01-00-344 - G.C. Fund Salary Transfer-As	\$0.00	\$3,018.12	\$3,018.12	\$36,217.00	\$36,217.00	\$0.00	\$36,217.00
01-00-345 - Bid & Grnds Sal. Transf-Supt	\$0.00	\$1,928.13	\$1,928.13	\$23,138.00	\$23,138.00	\$0.00	\$23,138.00
01-00-346 - Corp Fund Salary Transfer-R	\$0.00	\$1,666.63	\$1,666.63	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00
01-00-347 - Corp Fund Sal. Transfer-Park	\$0.00	\$1,286.50	\$1,286.50	\$15,438.00	\$15,438.00	\$0.00	\$15,438.00
01-00-348 - Transfer from Audit Fund	\$0.00	\$590.00	\$590.00	\$7,085.00	\$7,080.00	(\$5.00)	\$7,080.00
01-00-349 - Transfer From Liability Fund	\$0.00	\$1,147.00	\$1,147.00	\$13,764.00	\$13,764.00	\$0.00	\$13,764.00
01-00-358 - Developer Donations	\$1,976.63	\$750.00	(\$1,226.63)	\$28,788.66	\$9,000.00	(\$19,788.66)	\$9,000.00
01-00-370 - Wildcats Lighting Payment	\$0.00	\$489.38	\$489.38	\$11,654.39	\$5,873.00	(\$5,781.39)	\$5,873.00
01-00-376 - Capital Improve.#1528-25	\$0.00	\$12,855.00	\$12,855.00	\$154,260.00	\$154,260.00	\$0.00	\$154,260.00
<b>Total Corporate General</b>	<b>\$2,706.75</b>	<b>\$176,735.51</b>	<b>\$174,028.76</b>	<b>\$2,131,170.20</b>	<b>\$2,120,827.00</b>	<b>(\$10,343.20)</b>	<b>\$2,120,827.00</b>
<b>Total Revenues</b>	<b>\$2,706.75</b>	<b>\$176,735.51</b>	<b>\$174,028.76</b>	<b>\$2,131,170.20</b>	<b>\$2,120,827.00</b>	<b>(\$10,343.20)</b>	<b>\$2,120,827.00</b>
<b>Expenses</b>							
<b>Administration</b>							
01-50-400 - Clerical Salaries	\$4,779.50	\$5,516.37	\$736.87	\$62,918.95	\$66,196.00	\$3,277.05	\$66,196.00
01-50-401 - Executive Director Salary	\$10,725.00	\$11,618.75	\$893.75	\$140,250.00	\$139,425.00	(\$825.00)	\$139,425.00
01-50-402 - Administrative Assistant	\$3,435.94	\$3,722.25	\$286.31	\$45,042.19	\$44,667.00	(\$375.19)	\$44,667.00
01-50-403 - Health Insurance & HSA Fund	\$21,567.39	\$16,884.12	(\$4,683.27)	\$204,326.63	\$202,609.00	(\$1,717.63)	\$202,609.00
01-50-404 - Accounting Services	\$1,919.06	\$1,978.63	\$59.57	\$25,444.16	\$23,744.00	(\$1,700.16)	\$23,744.00
01-50-405 - Employer 403(b)(7) Contributi	\$2,672.41	\$6,222.88	\$3,550.47	\$69,682.81	\$74,675.00	\$4,992.19	\$74,675.00
01-50-407 - Supervisor of Internet & Tech	\$3,140.86	\$3,402.62	\$261.76	\$41,131.21	\$40,831.00	(\$300.21)	\$40,831.00
01-50-409 - Office Manager	\$3,628.94	\$3,931.37	\$302.43	\$47,276.22	\$47,176.00	(\$100.22)	\$47,176.00
01-50-410 - Dir. of Recreation & Administr	\$5,592.00	\$6,058.00	\$466.00	\$72,659.47	\$72,696.00	\$36.53	\$72,696.00
01-50-412 - Risk Management Salaries	\$2,580.75	\$3,250.00	\$669.25	\$22,086.10	\$39,000.00	\$16,913.90	\$39,000.00
01-50-413 - Wellness	\$517.45	\$166.63	(\$350.82)	\$1,327.51	\$2,000.00	\$672.49	\$2,000.00
01-50-434 - Telephone	\$2,459.85	\$1,833.37	(\$626.48)	\$38,514.58	\$22,000.00	(\$16,514.58)	\$22,000.00
01-50-438 - Electric	\$0.00	\$5,166.63	\$5,166.63	\$66,883.39	\$62,000.00	(\$4,883.39)	\$62,000.00
01-50-441 - Water and Sewer	\$172.97	\$2,000.00	\$1,827.03	\$13,093.72	\$24,000.00	\$10,906.28	\$24,000.00
01-50-443 - Natural Gas	\$2,407.15	\$1,208.37	(\$1,198.78)	\$9,362.98	\$14,500.00	\$5,137.02	\$14,500.00
01-50-446 - Postage	\$65.99	\$550.00	\$484.01	\$5,929.71	\$6,600.00	\$670.29	\$6,600.00
01-50-470 - Staff Training & Support	\$1,006.78	\$2,114.13	\$1,107.35	\$28,951.53	\$25,370.00	(\$3,581.53)	\$25,370.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**1 - Corporate Accounts**  
**May 2015 to April 2016**

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
01-50-471 - Office Supplies	\$37.11	\$666.63	\$629.52	\$8,167.89	\$8,000.00	(\$167.89)	\$8,000.00
01-50-472 - Computer Maintenance	\$5,438.72	\$3,750.00	(\$1,688.72)	\$69,063.67	\$45,000.00	(\$24,063.67)	\$45,000.00
01-50-475 - Novatime/ITR Systems	\$231.00	\$327.00	\$96.00	\$7,358.80	\$3,924.00	(\$3,434.80)	\$3,924.00
01-50-490 - Transfer to Debt Service Fund	\$0.00	\$7,556.87	\$7,556.87	\$90,682.00	\$90,682.00	\$0.00	\$90,682.00
<b>Total Administration</b>	<b>\$72,378.87</b>	<b>\$87,924.62</b>	<b>\$15,545.75</b>	<b>\$1,070,153.52</b>	<b>\$1,055,095.00</b>	<b>(\$15,058.52)</b>	<b>\$1,055,095.00</b>
<b>Building &amp; Grounds Operations</b>							
01-51-410 - Building Maintenance Supplie	\$646.78	\$1,250.00	\$603.22	\$6,203.09	\$15,000.00	\$8,796.91	\$15,000.00
01-51-411 - Building Repair	\$2,368.30	\$4,415.75	\$2,047.45	\$54,001.36	\$52,989.00	(\$1,012.36)	\$52,989.00
01-51-413 - Equipment Purchase/Lease	\$0.00	\$2,083.37	\$2,083.37	\$6,775.00	\$25,000.00	\$18,225.00	\$25,000.00
01-52-408 - Supt. Parks Salary	\$5,000.00	\$5,416.63	\$416.63	\$63,800.00	\$65,000.00	\$1,200.00	\$65,000.00
01-52-409 - Full Time Maint. Sal.	\$6,471.48	\$5,430.75	(\$1,040.73)	\$53,250.40	\$65,169.00	\$11,918.60	\$65,169.00
01-52-412 - Park Maintenance Salaries	\$3,320.62	\$2,788.50	(\$532.12)	\$37,822.84	\$33,462.00	(\$4,360.84)	\$33,462.00
01-52-416 - Park Naturalist	\$3,108.40	\$3,367.38	\$258.98	\$40,559.20	\$40,409.00	(\$150.20)	\$40,409.00
01-52-417 - Contracted Park Mowing Ma	\$7,799.34	\$3,107.12	(\$4,692.22)	\$78,067.42	\$37,285.00	(\$40,782.42)	\$37,285.00
01-52-418 - Natural Areas/Beautify Suppli	\$594.07	\$950.00	\$355.93	\$696.84	\$11,400.00	\$10,703.16	\$11,400.00
01-52-419 - Natural Areas/Beautify Salary	\$2,831.38	\$3,906.63	\$1,075.25	\$35,885.14	\$46,880.00	\$10,994.86	\$46,880.00
01-52-479 - Building Custodians	\$1,211.25	\$1,200.00	(\$11.25)	\$13,698.75	\$14,400.00	\$701.25	\$14,400.00
<b>Total Building &amp; Grounds Operations</b>	<b>\$33,351.62</b>	<b>\$33,916.13</b>	<b>\$564.51</b>	<b>\$390,760.04</b>	<b>\$406,994.00</b>	<b>\$16,233.96</b>	<b>\$406,994.00</b>
<b>Capital Equip. &amp; Lease Loans</b>							
01-52-401 - Improvement Projects	\$28,284.65	\$16,681.25	(\$11,603.40)	\$181,513.92	\$200,175.00	\$18,661.08	\$200,175.00
01-52-406 - Pole Barn Loan Principal Pmt	\$0.00	\$833.37	\$833.37	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
01-52-415 - 2013 2 Ford F250 Princ Pmt	\$0.00	\$0.00	\$0.00	\$13,023.52	\$0.00	(\$13,023.52)	\$0.00
01-52-420 - OPT 2012 Toro D4000 Princ.	\$0.00	\$608.37	\$608.37	\$7,300.00	\$7,300.00	\$0.00	\$7,300.00
01-52-421 - 2013 2 Ford F250 Int. Pmt	\$0.00	\$0.00	\$0.00	\$774.93	\$0.00	(\$774.93)	\$0.00
01-52-424 - 2009 Equip Loan Princ. Pmt	\$0.00	\$1,750.00	\$1,750.00	\$21,000.00	\$21,000.00	\$0.00	\$21,000.00
01-52-426 - Pole Barn Loan Int. Pmt	\$0.00	\$17.50	\$17.50	\$209.80	\$210.00	\$0.20	\$210.00
01-52-429 - 2009 Equip Loan Int. Pmt	\$0.00	\$359.38	\$359.38	\$4,306.81	\$4,313.00	\$6.19	\$4,313.00
01-52-437 - FSBL Fields Principal Pymt	\$0.00	\$1,782.38	\$1,782.38	\$21,388.90	\$21,389.00	\$0.10	\$21,389.00
01-52-438 - FSBL Fields Interest Pymt	\$1,661.71	\$165.87	(\$1,495.84)	\$3,651.41	\$1,990.00	(\$1,661.41)	\$1,990.00
01-52-440 - OPT 2012 Sports Lighting Int.	\$0.00	\$22.75	\$22.75	\$270.64	\$273.00	\$2.36	\$273.00
01-52-441 - OPT 2012 Sport Lighting Prin	\$0.00	\$466.63	\$466.63	\$5,600.00	\$5,600.00	\$0.00	\$5,600.00
01-52-442 - OPT 2012 Skid-Steer Princ. P	\$0.00	\$604.88	\$604.88	\$7,261.98	\$7,259.00	(\$2.98)	\$7,259.00
01-52-445 - New Holland W80B Loader P	\$0.00	\$972.25	\$972.25	\$11,666.67	\$11,667.00	\$0.33	\$11,667.00
01-52-447 - OPT 2012 Skid-Ster Interest	\$0.00	\$41.13	\$41.13	\$490.92	\$494.00	\$3.08	\$494.00
01-52-448 - OPT 2012 Toro D4000 Interes	\$0.00	\$61.62	\$61.62	\$736.40	\$739.00	\$2.60	\$739.00
01-52-449 - New Holland W80B Loader In	\$677.49	\$133.25	(\$544.24)	\$1,595.79	\$1,599.00	\$3.21	\$1,599.00
01-52-451 - T.A.W. Interest Payment	\$0.00	\$332.88	\$332.88	\$3,995.00	\$3,995.00	\$0.00	\$3,995.00
01-52-456 - Capital Expenditures	\$0.00	\$21,188.37	\$21,188.37	\$107,389.60	\$254,260.00	\$146,870.40	\$254,260.00
01-52-457 - 2016 Ford Transit Van Princi	\$0.00	\$793.32	\$793.32	\$9,520.06	\$9,520.06	\$0.00	\$9,520.06
01-52-458 - 2016 Ford Transit Van Int. Pmt	\$0.00	\$0.01	\$0.01	\$0.00	\$0.01	\$0.01	\$0.01

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**1 - Corporate Accounts**  
**May 2015 to April 2016**

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
01-52-459 - 2016 Ford Escape Princ. Pmt	\$0.00	\$571.03	\$571.03	\$6,852.80	\$6,852.80	\$0.00	\$6,852.80
01-52-460 - 2016 Ford Escape Int. Pmt.	\$0.00	\$0.01	\$0.01	\$0.00	\$0.01	\$0.01	\$0.01
01-52-461 - 2015 Ford F350 Princ. Pmt	\$0.00	\$348.34	\$348.34	\$4,180.41	\$4,180.41	\$0.00	\$4,180.41
01-52-462 - 2015 Ford F350 Int. Pmt	\$0.00	\$99.00	\$99.00	\$1,187.45	\$1,187.45	\$0.00	\$1,187.45
01-52-463 - Capital Improv Note 25 Princ	\$0.00	\$1,465.37	\$1,465.37	\$17,583.90	\$17,584.00	\$0.10	\$17,584.00
01-52-464 - Capital Improv. Note 25 Int Pm	\$0.00	\$201.37	\$201.37	\$2,416.10	\$2,416.00	(\$0.10)	\$2,416.00
01-52-465 - 2011 F350 Princ Pmt	\$0.00	\$578.25	\$578.25	\$6,938.54	\$6,939.00	\$0.46	\$6,939.00
01-52-466 - 2011 Ford F350 Int Pmt	\$0.00	\$38.75	\$38.75	\$464.86	\$465.00	\$0.14	\$465.00
01-52-467 - 2012 Ford Transit Princ Pmt	\$0.00	\$343.75	\$343.75	\$4,124.96	\$4,125.00	\$0.04	\$4,125.00
01-52-468 - 2012 Ford Transit Int. Pmt	\$0.00	\$22.67	\$22.67	\$272.28	\$272.26	(\$0.02)	\$272.26
01-52-469 - 2013 Ford Flex Loan Princ Pm	\$0.00	\$0.00	\$0.00	\$8,675.66	\$0.00	(\$8,675.66)	\$0.00
01-52-470 - 2013 Ford Flex Loan Int. Pmt	\$0.00	\$0.00	\$0.00	\$559.56	\$0.00	(\$559.56)	\$0.00
01-52-471 - Network Servers Princ. Pmt	\$0.00	\$883.37	\$883.37	\$10,600.00	\$10,600.00	\$0.00	\$10,600.00
01-52-472 - Network Servers Int. Pmt	\$0.00	\$118.00	\$118.00	\$1,416.45	\$1,416.00	(\$0.45)	\$1,416.00
01-52-473 - 2-Toro Mowers Princ Pmt	\$0.00	\$1,174.12	\$1,174.12	\$14,089.08	\$14,089.00	(\$0.08)	\$14,089.00
01-52-474 - 2-Toro Mowers Int. Pmt	\$0.00	\$95.38	\$95.38	\$2,909.79	\$1,145.00	(\$1,764.79)	\$1,145.00
01-52-475 - Toro Greensmaster Princ. Pm	\$0.00	\$762.87	\$762.87	\$9,154.17	\$9,154.00	(\$0.17)	\$9,154.00
01-52-476 - Toro Greensmaster Int. Pmt	\$0.00	\$155.38	\$155.38	\$1,009.32	\$1,865.00	\$855.68	\$1,865.00
01-52-477 - 2013 Peterbilt Dump Trk Prin	\$0.00	\$989.62	\$989.62	\$11,875.00	\$11,875.00	\$0.00	\$11,875.00
01-52-478 - 2013 Peterbilt Dump Trk Int.	\$1,275.97	\$232.38	(\$1,043.59)	\$2,797.16	\$2,789.00	(\$8.16)	\$2,789.00
01-52-480 - 2016 Ford 250 Princ. Pmt.	\$0.00	\$0.00	\$0.00	\$6,454.00	\$0.00	(\$6,454.00)	\$0.00
<b>Total Capital Equip.&amp; Lease Loans</b>	<u>\$31,899.82</u>	<u>\$54,894.87</u>	<u>\$22,995.05</u>	<u>\$525,257.84</u>	<u>\$658,738.00</u>	<u>\$133,480.16</u>	<u>\$658,738.00</u>
<b>Total Expenses</b>	<u>\$137,630.31</u>	<u>\$176,735.62</u>	<u>\$39,105.31</u>	<u>\$1,986,171.40</u>	<u>\$2,120,827.00</u>	<u>\$134,655.60</u>	<u>\$2,120,827.00</u>
<b>Net Total</b>	(\$134,923.56)	(\$0.11)	\$134,923.45	\$144,998.80	\$0.00	(\$144,998.80)	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2 - Programming**  
**May 2015 to April 2016**

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
<b>Revenues</b>							
<b>Programming</b>							
02-00-305 - Athletic Field Facility Usagel	\$0.00	\$208.37	\$208.37	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
02-00-306 - Concession	\$0.00	\$250.00	\$250.00	\$805.00	\$3,000.00	\$2,195.00	\$3,000.00
02-00-322 - Discount Tickets	\$0.00	\$100.00	\$100.00	\$926.00	\$1,200.00	\$274.00	\$1,200.00
02-00-325 - Transfer from ELC, BAS & F.A.	\$0.00	\$9,734.50	\$9,734.50	\$116,814.00	\$116,814.00	\$0.00	\$116,814.00
02-00-353 - Program Fees	\$23,309.50	\$17,500.00	(\$5,809.50)	\$174,471.26	\$210,000.00	\$35,528.74	\$210,000.00
02-00-354 - Non-Resident Fee	\$6,844.25	\$4,833.37	(\$2,010.88)	\$65,836.50	\$58,000.00	(\$7,836.50)	\$58,000.00
02-00-359 - Donations	\$0.00	\$83.37	\$83.37	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
02-00-360 - Facility Rental	\$1,010.00	\$2,083.37	\$1,073.37	\$17,622.25	\$25,000.00	\$7,377.75	\$25,000.00
02-00-375 - Program Fee Refunds	(\$351.00)	(\$416.63)	(\$65.63)	(\$6,900.96)	(\$5,000.00)	\$1,900.96	(\$5,000.00)
<b>Total Programming</b>	<b>\$30,812.75</b>	<b>\$34,376.35</b>	<b>\$3,563.60</b>	<b>\$369,574.05</b>	<b>\$412,514.00</b>	<b>\$42,939.95</b>	<b>\$412,514.00</b>
<b>Total Revenues</b>	<b>\$30,812.75</b>	<b>\$34,376.35</b>	<b>\$3,563.60</b>	<b>\$369,574.05</b>	<b>\$412,514.00</b>	<b>\$42,939.95</b>	<b>\$412,514.00</b>
<b>Expenses</b>							
<b>Programming</b>							
02-53-403 - Instructor Salary	\$9,435.58	\$6,750.00	(\$2,685.58)	\$147,605.90	\$81,000.00	(\$66,605.90)	\$81,000.00
02-53-416 - Rental Permit Fee	\$0.00	\$208.37	\$208.37	\$2,275.00	\$2,500.00	\$225.00	\$2,500.00
02-53-417 - Recreation Supervisor	\$3,908.83	\$7,303.37	\$3,394.54	\$50,603.33	\$87,640.00	\$37,036.67	\$87,640.00
02-53-447 - Brochure Printing	\$4,650.00	\$1,166.63	(\$3,483.37)	\$19,550.00	\$14,000.00	(\$5,550.00)	\$14,000.00
02-53-451 - Rec Fund Payroll Transfer	\$0.00	\$1,356.25	\$1,356.25	\$16,275.00	\$16,275.00	\$0.00	\$16,275.00
02-53-452 - Corp Fund Salary Transfer-Dir	\$0.00	\$3,029.00	\$3,029.00	\$36,348.00	\$36,348.00	\$0.00	\$36,348.00
02-53-455 - Professional Contract Service	\$1,518.50	\$4,166.63	\$2,648.13	\$49,332.53	\$50,000.00	\$667.47	\$50,000.00
02-53-456 - Concession Stand Salaries	\$17.06	\$250.00	\$232.94	\$1,582.76	\$3,000.00	\$1,417.24	\$3,000.00
02-53-458 - Program Supplies - Reimbu	(\$73.00)	(\$1,000.00)	(\$927.00)	(\$9,880.83)	(\$12,000.00)	(\$2,119.17)	(\$12,000.00)
02-53-459 - Concession Expense	\$0.00	\$308.37	\$308.37	\$3,732.06	\$3,700.00	(\$32.06)	\$3,700.00
02-53-464 - Capital Purchases	\$0.00	\$5,129.25	\$5,129.25	\$530.00	\$61,551.00	\$61,021.00	\$61,551.00
02-53-472 - Program Supplies	\$2,348.47	\$5,000.00	\$2,651.53	\$34,566.56	\$60,000.00	\$25,433.44	\$60,000.00
02-53-474 - Discount Tickets	\$0.00	\$83.37	\$83.37	\$738.00	\$1,000.00	\$262.00	\$1,000.00
02-53-480 - Facility Monitor Salaries	\$809.82	\$625.00	(\$184.82)	\$5,854.35	\$7,500.00	\$1,645.65	\$7,500.00
<b>Total Programming</b>	<b>\$22,615.26</b>	<b>\$34,376.24</b>	<b>\$11,760.98</b>	<b>\$359,112.66</b>	<b>\$412,514.00</b>	<b>\$53,401.34</b>	<b>\$412,514.00</b>
<b>Total Expenses</b>	<b>\$22,615.26</b>	<b>\$34,376.24</b>	<b>\$11,760.98</b>	<b>\$359,112.66</b>	<b>\$412,514.00</b>	<b>\$53,401.34</b>	<b>\$412,514.00</b>
<b>Net Total</b>	<b>\$8,197.49</b>	<b>\$0.11</b>	<b>(\$8,197.38)</b>	<b>\$10,461.39</b>	<b>\$0.00</b>	<b>(\$10,461.39)</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.1 - Building and Grounds**  
**May 2015 to April 2016**

<b>Accounts</b>	<b>MTD Actual (This Year)</b>	<b>MTD Budget (This Year)</b>	<b>MTD Budget Remaining (This Year)</b>	<b>YTD Actual (This Year)</b>	<b>YTD Budget (This Year)</b>	<b>YTD Budget Remaining (This Year)</b>	<b>Annual Budget (This Year)</b>
<b>Revenues</b>							
<b>Building and Grounds</b>							
02-00-301 - Property Tax - Recreation	\$126.41	\$27,691.88	\$27,565.47	\$341,387.72	\$332,303.00	(\$9,084.72)	\$332,303.00
02-00-302 - Replacement Tax	\$0.00	\$45.87	\$45.87	\$750.96	\$550.00	(\$200.96)	\$550.00
<b>Total Building and Grounds</b>	<b>\$126.41</b>	<b>\$27,737.75</b>	<b>\$27,611.34</b>	<b>\$342,138.68</b>	<b>\$332,853.00</b>	<b>(\$9,285.68)</b>	<b>\$332,853.00</b>
<b>Total Revenues</b>	<b>\$126.41</b>	<b>\$27,737.75</b>	<b>\$27,611.34</b>	<b>\$342,138.68</b>	<b>\$332,853.00</b>	<b>(\$9,285.68)</b>	<b>\$332,853.00</b>
<b>Expenses</b>							
<b>Building and Grounds</b>							
02-51-400 - Park Seasonal Salaries	\$5,447.00	\$4,746.63	(\$700.37)	\$97,794.94	\$56,960.00	(\$40,834.94)	\$56,960.00
02-51-403 - Contract Maintenance Techni	\$0.00	\$2,175.00	\$2,175.00	\$28,354.38	\$26,100.00	(\$2,254.38)	\$26,100.00
02-51-406 - Park Maint Salary Trans to Co	\$0.00	\$1,286.50	\$1,286.50	\$15,438.00	\$15,438.00	\$0.00	\$15,438.00
02-51-407 - Corp Trans-Supt of Parks Payr	\$0.00	\$1,928.13	\$1,928.13	\$23,138.00	\$23,138.00	\$0.00	\$23,138.00
02-51-417 - Maintenance Supplies & Serv	\$1,144.74	\$3,263.50	\$2,118.76	\$37,548.07	\$39,162.00	\$1,613.93	\$39,162.00
02-51-418 - Equipment Purchase / Rental	\$710.00	\$4,161.63	\$3,451.63	\$63,084.46	\$49,940.00	(\$13,144.46)	\$49,940.00
02-51-419 - Equipment Repair / Parts	\$1,156.33	\$5,301.25	\$4,144.92	\$91,460.84	\$63,615.00	(\$27,845.84)	\$63,615.00
02-51-426 - Refuse & Porta Potties	\$2,521.71	\$2,250.00	(\$271.71)	\$26,007.51	\$27,000.00	\$992.49	\$27,000.00
02-51-476 - Gas - Diesel - Oil	\$1,395.22	\$2,625.00	\$1,229.78	\$29,268.77	\$31,500.00	\$2,231.23	\$31,500.00
<b>Total Building and Grounds</b>	<b>\$12,375.00</b>	<b>\$27,737.64</b>	<b>\$15,362.64</b>	<b>\$412,094.97</b>	<b>\$332,853.00</b>	<b>(\$79,241.97)</b>	<b>\$332,853.00</b>
<b>Total Expenses</b>	<b>\$12,375.00</b>	<b>\$27,737.64</b>	<b>\$15,362.64</b>	<b>\$412,094.97</b>	<b>\$332,853.00</b>	<b>(\$79,241.97)</b>	<b>\$332,853.00</b>
<b>Net Total</b>	<b>(\$12,248.59)</b>	<b>\$0.11</b>	<b>\$12,248.70</b>	<b>(\$69,956.29)</b>	<b>\$0.00</b>	<b>\$69,956.29</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.2 - Early Learning Center**  
**May 2015 to April 2016**

<b>Accounts</b>	<b>MTD Actual (This Year)</b>	<b>MTD Budget (This Year)</b>	<b>MTD Budget Remaining (This Year)</b>	<b>YTD Actual (This Year)</b>	<b>YTD Budget (This Year)</b>	<b>YTD Budget Remaining (This Year)</b>	<b>Annual Budget (This Year)</b>
<b>Revenues</b>							
<b>Early Learning Center</b>							
02-00-310 - Program Fees	\$2,749.75	\$9,583.37	\$6,833.62	\$95,374.18	\$115,000.00	\$19,625.82	\$115,000.00
02-00-313 - BAS Payroll Trans-Supt. Early	\$0.00	\$410.12	\$410.12	\$4,921.00	\$4,921.00	\$0.00	\$4,921.00
02-00-317 - Program Fee Refunds	(\$575.00)	(\$416.63)	\$158.37	(\$3,610.00)	(\$5,000.00)	(\$1,390.00)	(\$5,000.00)
<b>Total Early Learning Center</b>	<u>\$2,174.75</u>	<u>\$9,576.86</u>	<u>\$7,402.11</u>	<u>\$96,685.18</u>	<u>\$114,921.00</u>	<u>\$18,235.82</u>	<u>\$114,921.00</u>
<b>Total Revenues</b>	<u>\$2,174.75</u>	<u>\$9,576.86</u>	<u>\$7,402.11</u>	<u>\$96,685.18</u>	<u>\$114,921.00</u>	<u>\$18,235.82</u>	<u>\$114,921.00</u>
<b>Expenses</b>							
<b>Early Learning Center</b>							
02-53-410 - Supt. of Early Childhood Salar	\$0.00	\$820.13	\$820.13	\$13,705.15	\$9,842.00	(\$3,863.15)	\$9,842.00
02-53-411 - Staff Salary	\$4,928.70	\$4,500.00	(\$428.70)	\$66,770.05	\$54,000.00	(\$12,770.05)	\$54,000.00
02-53-412 - Director of ELC	\$1,262.50	\$2,600.00	\$1,337.50	\$5,693.75	\$31,200.00	\$25,506.25	\$31,200.00
02-53-413 - Program Supplies	\$98.77	\$375.13	\$276.36	\$6,477.37	\$4,502.00	(\$1,975.37)	\$4,502.00
02-53-415 - Transfer to Recreation	\$0.00	\$1,281.38	\$1,281.38	\$15,377.00	\$15,377.00	\$0.00	\$15,377.00
<b>Total Early Learning Center</b>	<u>\$6,289.97</u>	<u>\$9,576.64</u>	<u>\$3,286.67</u>	<u>\$108,023.32</u>	<u>\$114,921.00</u>	<u>\$6,897.68</u>	<u>\$114,921.00</u>
<b>Total Expenses</b>	<u>\$6,289.97</u>	<u>\$9,576.64</u>	<u>\$3,286.67</u>	<u>\$108,023.32</u>	<u>\$114,921.00</u>	<u>\$6,897.68</u>	<u>\$114,921.00</u>
<b>Net Total</b>	<b>(\$4,115.22)</b>	<b>\$0.22</b>	<b>\$4,115.44</b>	<b>(\$11,338.14)</b>	<b>\$0.00</b>	<b>\$11,338.14</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.3 - F.A.N.**  
**May 2015 to April 2016**

<b>Accounts</b>	<b>MTD Actual (This Year)</b>	<b>MTD Budget (This Year)</b>	<b>MTD Budget Remaining (This Year)</b>	<b>YTD Actual (This Year)</b>	<b>YTD Budget (This Year)</b>	<b>YTD Budget Remaining (This Year)</b>	<b>Annual Budget (This Year)</b>
<b>Revenues</b>							
<b>F.A.N.</b>							
02-00-361 - Annual Membership Fees	\$100.00	\$2,250.00	\$2,150.00	\$20,472.00	\$27,000.00	\$6,528.00	\$27,000.00
02-00-362 - Daily Admission Fees	\$2,556.00	\$2,083.37	(\$472.63)	\$26,059.00	\$25,000.00	(\$1,059.00)	\$25,000.00
02-00-363 - Group Rental Income	\$0.00	\$458.37	\$458.37	\$2,324.00	\$5,500.00	\$3,176.00	\$5,500.00
02-00-364 - Family Swim	\$0.00	\$125.00	\$125.00	\$109.00	\$1,500.00	\$1,391.00	\$1,500.00
02-00-365 - Pool Party	\$250.00	\$416.63	\$166.63	\$6,055.00	\$5,000.00	(\$1,055.00)	\$5,000.00
<b>Total F.A.N.</b>	<u>\$2,906.00</u>	<u>\$5,333.37</u>	<u>\$2,427.37</u>	<u>\$55,019.00</u>	<u>\$64,000.00</u>	<u>\$8,981.00</u>	<u>\$64,000.00</u>
<b>Total Revenues</b>	<u>\$2,906.00</u>	<u>\$5,333.37</u>	<u>\$2,427.37</u>	<u>\$55,019.00</u>	<u>\$64,000.00</u>	<u>\$8,981.00</u>	<u>\$64,000.00</u>
<b>Expenses</b>							
<b>F.A.N.</b>							
02-53-445 - Building Supervisor Salary	\$3,499.21	\$2,500.00	(\$999.21)	\$32,526.11	\$30,000.00	(\$2,526.11)	\$30,000.00
02-53-446 - Program Supplies	\$116.94	\$141.63	\$24.69	\$1,504.66	\$1,700.00	\$195.34	\$1,700.00
02-53-448 - LWN School Dist. 210 Charge	\$440.00	\$416.63	(\$23.37)	\$5,660.00	\$5,000.00	(\$660.00)	\$5,000.00
02-53-450 - Transfer to Recreation	\$0.00	\$2,275.00	\$2,275.00	\$27,300.00	\$27,300.00	\$0.00	\$27,300.00
<b>Total F.A.N.</b>	<u>\$4,056.15</u>	<u>\$5,333.26</u>	<u>\$1,277.11</u>	<u>\$66,990.77</u>	<u>\$64,000.00</u>	<u>(\$2,990.77)</u>	<u>\$64,000.00</u>
<b>Total Expenses</b>	<u>\$4,056.15</u>	<u>\$5,333.26</u>	<u>\$1,277.11</u>	<u>\$66,990.77</u>	<u>\$64,000.00</u>	<u>(\$2,990.77)</u>	<u>\$64,000.00</u>
<b>Net Total</b>	<b>(\$1,150.15)</b>	<b>\$0.11</b>	<b>\$1,150.26</b>	<b>(\$11,971.77)</b>	<b>\$0.00</b>	<b>\$11,971.77</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.4 - B. & A.S.**  
**May 2015 to April 2016**

<b>Accounts</b>	<b>MTD Actual (This Year)</b>	<b>MTD Budget (This Year)</b>	<b>MTD Budget Remaining (This Year)</b>	<b>YTD Actual (This Year)</b>	<b>YTD Budget (This Year)</b>	<b>YTD Budget Remaining (This Year)</b>	<b>Annual Budget (This Year)</b>
<b>Revenues</b>							
<b>Before &amp; After School Program</b>							
02-00-370 - Program Fees	\$19,635.66	\$13,400.00	(\$6,235.66)	\$199,675.26	\$160,800.00	(\$38,875.26)	\$160,800.00
02-00-371 - Program Fee Refunds	(\$293.75)	(\$41.63)	\$252.12	(\$1,199.17)	(\$500.00)	\$699.17	(\$500.00)
<b>Total Before &amp; After School Program</b>	<u>\$19,341.91</u>	<u>\$13,358.37</u>	<u>(\$5,983.54)</u>	<u>\$198,476.09</u>	<u>\$160,300.00</u>	<u>(\$38,176.09)</u>	<u>\$160,300.00</u>
<b>Total Revenues</b>	<u>\$19,341.91</u>	<u>\$13,358.37</u>	<u>(\$5,983.54)</u>	<u>\$198,476.09</u>	<u>\$160,300.00</u>	<u>(\$38,176.09)</u>	<u>\$160,300.00</u>
<b>Expenses</b>							
<b>Before &amp; After School Program</b>							
02-53-460 - ELC Salary Transfer-Supt of	\$0.00	\$410.12	\$410.12	\$4,921.00	\$4,921.00	\$0.00	\$4,921.00
02-53-461 - Staff Salaries	\$8,750.07	\$8,250.00	(\$500.07)	\$98,693.35	\$99,000.00	\$306.65	\$99,000.00
02-53-462 - Program Supplies	\$616.18	\$791.87	\$175.69	\$6,512.18	\$9,502.00	\$2,989.82	\$9,502.00
02-53-463 - Transfer to Recreation	\$0.00	\$3,906.38	\$3,906.38	\$46,877.00	\$46,877.00	\$0.00	\$46,877.00
<b>Total Before &amp; After School Program</b>	<u>\$9,366.25</u>	<u>\$13,358.37</u>	<u>\$3,992.12</u>	<u>\$157,003.53</u>	<u>\$160,300.00</u>	<u>\$3,296.47</u>	<u>\$160,300.00</u>
<b>Total Expenses</b>	<u>\$9,366.25</u>	<u>\$13,358.37</u>	<u>\$3,992.12</u>	<u>\$157,003.53</u>	<u>\$160,300.00</u>	<u>\$3,296.47</u>	<u>\$160,300.00</u>
<b>Net Total</b>	\$9,975.66	\$0.00	(\$9,975.66)	\$41,472.56	\$0.00	(\$41,472.56)	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.5 - Dance Program**  
**May 2015 to April 2016**

<b>Accounts</b>	<b>MTD Actual (This Year)</b>	<b>MTD Budget (This Year)</b>	<b>MTD Budget Remaining (This Year)</b>	<b>YTD Actual (This Year)</b>	<b>YTD Budget (This Year)</b>	<b>YTD Budget Remaining (This Year)</b>	<b>Annual Budget (This Year)</b>
<b>Revenues</b>							
<b>Dance Program Income</b>							
02-00-380 - Dance Program Fees	\$10,132.00	\$6,208.37	(\$3,923.63)	\$108,850.49	\$74,500.00	(\$34,350.49)	\$74,500.00
02-00-381 - Program Fee Refund	\$0.00	(\$312.50)	(\$312.50)	(\$553.80)	(\$3,750.00)	(\$3,196.20)	(\$3,750.00)
02-00-382 - Recital Video Sales	\$0.00	\$208.37	\$208.37	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
02-00-383 - Dance Apparel/Misc.	\$0.00	\$166.63	\$166.63	\$1,902.30	\$2,000.00	\$97.70	\$2,000.00
<b>Total Dance Program Income</b>	<u>\$10,132.00</u>	<u>\$6,270.87</u>	<u>(\$3,861.13)</u>	<u>\$110,198.99</u>	<u>\$75,250.00</u>	<u>(\$34,948.99)</u>	<u>\$75,250.00</u>
<b>Total Revenues</b>	<u>\$10,132.00</u>	<u>\$6,270.87</u>	<u>(\$3,861.13)</u>	<u>\$110,198.99</u>	<u>\$75,250.00</u>	<u>(\$34,948.99)</u>	<u>\$75,250.00</u>
<b>Expenses</b>							
<b>Dance Program Expense</b>							
02-53-470 - Dance Instructor Salary	\$6,369.50	\$3,311.63	(\$3,057.87)	\$40,034.75	\$39,740.00	(\$294.75)	\$39,740.00
02-53-477 - Equipment Purchases	\$0.00	\$83.37	\$83.37	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
02-53-478 - Program Supplies	\$11.63	\$479.13	\$467.50	\$18,966.90	\$5,750.00	(\$13,216.90)	\$5,750.00
02-53-479 - Transfer to Recreation	\$0.00	\$2,271.63	\$2,271.63	\$27,260.00	\$27,260.00	\$0.00	\$27,260.00
02-53-481 - Recital Video Contract	\$600.00	\$125.00	(\$475.00)	\$600.00	\$1,500.00	\$900.00	\$1,500.00
<b>Total Dance Program Expense</b>	<u>\$6,981.13</u>	<u>\$6,270.76</u>	<u>(\$710.37)</u>	<u>\$86,861.65</u>	<u>\$75,250.00</u>	<u>(\$11,611.65)</u>	<u>\$75,250.00</u>
<b>Total Expenses</b>	<u>\$6,981.13</u>	<u>\$6,270.76</u>	<u>(\$710.37)</u>	<u>\$86,861.65</u>	<u>\$75,250.00</u>	<u>(\$11,611.65)</u>	<u>\$75,250.00</u>
<b>Net Total</b>	\$3,150.87	\$0.11	(\$3,150.76)	\$23,337.34	\$0.00	(\$23,337.34)	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**3 - Audit**  
**May 2015 to April 2016**

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
<b>Revenues</b>							
<b>Audit General</b>							
03-00-301 - Property Tax - Audit	\$5.14	\$1,715.38	\$1,710.24	\$20,573.62	\$20,585.00	\$11.38	\$20,585.00
<b>Total Audit General</b>	<u>\$5.14</u>	<u>\$1,715.38</u>	<u>\$1,710.24</u>	<u>\$20,573.62</u>	<u>\$20,585.00</u>	<u>\$11.38</u>	<u>\$20,585.00</u>
<b>Total Revenues</b>	<u><u>\$5.14</u></u>	<u><u>\$1,715.38</u></u>	<u><u>\$1,710.24</u></u>	<u><u>\$20,573.62</u></u>	<u><u>\$20,585.00</u></u>	<u><u>\$11.38</u></u>	<u><u>\$20,585.00</u></u>
<b>Expenses</b>							
<b>Audit</b>							
03-50-401 - Accounting Services	\$0.00	\$1,125.00	\$1,125.00	\$12,675.00	\$13,500.00	\$825.00	\$13,500.00
03-50-402 - Transfer to Corporate	\$0.00	\$590.38	\$590.38	\$7,085.00	\$7,085.00	\$0.00	\$7,085.00
<b>Total Audit</b>	<u>\$0.00</u>	<u>\$1,715.38</u>	<u>\$1,715.38</u>	<u>\$19,760.00</u>	<u>\$20,585.00</u>	<u>\$825.00</u>	<u>\$20,585.00</u>
<b>Total Expenses</b>	<u><u>\$0.00</u></u>	<u><u>\$1,715.38</u></u>	<u><u>\$1,715.38</u></u>	<u><u>\$19,760.00</u></u>	<u><u>\$20,585.00</u></u>	<u><u>\$825.00</u></u>	<u><u>\$20,585.00</u></u>
<b>Net Total</b>	\$5.14	\$0.00	(\$5.14)	\$813.62	\$0.00	(\$813.62)	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**4 - Liability Insurance**  
**May 2015 to April 2016**

<b>Accounts</b>	<b>MTD Actual (This Year)</b>	<b>MTD Budget (This Year)</b>	<b>MTD Budget Remaining (This Year)</b>	<b>YTD Actual (This Year)</b>	<b>YTD Budget (This Year)</b>	<b>YTD Budget Remaining (This Year)</b>	<b>Annual Budget (This Year)</b>
<b>Revenues</b>							
<b>Insurance General</b>							
04-00-301 - Property Tax - Liability Insura	\$33.51	\$11,313.63	\$11,280.12	\$135,595.89	\$135,764.00	\$168.11	\$135,764.00
<b>Total Insurance General</b>	<b>\$33.51</b>	<b>\$11,313.63</b>	<b>\$11,280.12</b>	<b>\$135,595.89</b>	<b>\$135,764.00</b>	<b>\$168.11</b>	<b>\$135,764.00</b>
<b>Total Revenues</b>	<b>\$33.51</b>	<b>\$11,313.63</b>	<b>\$11,280.12</b>	<b>\$135,595.89</b>	<b>\$135,764.00</b>	<b>\$168.11</b>	<b>\$135,764.00</b>
<b>Expenses</b>							
<b>Liability Insurance</b>							
04-50-430 - PDRMA	\$17,289.72	\$5,666.63	(\$11,623.09)	\$69,469.62	\$68,000.00	(\$1,469.62)	\$68,000.00
04-50-431 - State Unemployment Insuran	\$749.48	\$500.00	(\$249.48)	\$9,250.70	\$6,000.00	(\$3,250.70)	\$6,000.00
04-50-432 - Legal Fees	\$1,883.76	\$1,250.00	(\$633.76)	\$11,029.84	\$15,000.00	\$3,970.16	\$15,000.00
04-50-433 - Security Link/ADT/System Rep	\$0.00	\$416.63	\$416.63	\$1,436.44	\$5,000.00	\$3,563.56	\$5,000.00
04-50-434 - Liability Repairing/Improveme	\$2,870.85	\$666.63	(\$2,204.22)	\$11,425.23	\$8,000.00	(\$3,425.23)	\$8,000.00
04-50-435 - Corp Fund Sal Trans-Risk Mg	\$312.00	\$1,666.63	\$1,354.63	\$20,312.00	\$20,000.00	(\$312.00)	\$20,000.00
04-50-436 - Transfer to Corporate	\$0.00	\$1,147.00	\$1,147.00	\$13,764.00	\$13,764.00	\$0.00	\$13,764.00
<b>Total Liability Insurance</b>	<b>\$23,105.81</b>	<b>\$11,313.52</b>	<b>(\$11,792.29)</b>	<b>\$136,687.83</b>	<b>\$135,764.00</b>	<b>(\$923.83)</b>	<b>\$135,764.00</b>
<b>Total Expenses</b>	<b>\$23,105.81</b>	<b>\$11,313.52</b>	<b>(\$11,792.29)</b>	<b>\$136,687.83</b>	<b>\$135,764.00</b>	<b>(\$923.83)</b>	<b>\$135,764.00</b>
<b>Net Total</b>	<b>(\$23,072.30)</b>	<b>\$0.11</b>	<b>\$23,072.41</b>	<b>(\$1,091.94)</b>	<b>\$0.00</b>	<b>\$1,091.94</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**5 - Paving & Lighting**  
**May 2015 to April 2016**

<b>Accounts</b>	<b>MTD Actual (This Year)</b>	<b>MTD Budget (This Year)</b>	<b>MTD Budget Remaining (This Year)</b>	<b>YTD Actual (This Year)</b>	<b>YTD Budget (This Year)</b>	<b>YTD Budget Remaining (This Year)</b>	<b>Annual Budget (This Year)</b>
<b>Revenues</b>							
<b>Paving &amp; Lighting General</b>							
05-00-301 - Property Tax	\$3.59	\$1,225.25	\$1,221.66	\$14,677.16	\$14,703.00	\$25.84	\$14,703.00
<b>Total Paving &amp; Lighting General</b>	<u>\$3.59</u>	<u>\$1,225.25</u>	<u>\$1,221.66</u>	<u>\$14,677.16</u>	<u>\$14,703.00</u>	<u>\$25.84</u>	<u>\$14,703.00</u>
<b>Total Revenues</b>	<u>\$3.59</u>	<u>\$1,225.25</u>	<u>\$1,221.66</u>	<u>\$14,677.16</u>	<u>\$14,703.00</u>	<u>\$25.84</u>	<u>\$14,703.00</u>
<b>Expenses</b>							
<b>Paving &amp; Lighting</b>							
05-50-401 - Paving	\$0.00	\$583.37	\$583.37	\$12,130.00	\$7,000.00	(\$5,130.00)	\$7,000.00
05-50-402 - Lighting	\$0.00	\$641.88	\$641.88	\$0.00	\$7,703.00	\$7,703.00	\$7,703.00
<b>Total Paving &amp; Lighting</b>	<u>\$0.00</u>	<u>\$1,225.25</u>	<u>\$1,225.25</u>	<u>\$12,130.00</u>	<u>\$14,703.00</u>	<u>\$2,573.00</u>	<u>\$14,703.00</u>
<b>Total Expenses</b>	<u>\$0.00</u>	<u>\$1,225.25</u>	<u>\$1,225.25</u>	<u>\$12,130.00</u>	<u>\$14,703.00</u>	<u>\$2,573.00</u>	<u>\$14,703.00</u>
<b>Net Total</b>	\$3.59	\$0.00	(\$3.59)	\$2,547.16	\$0.00	(\$2,547.16)	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**6 - Special Recreation**  
**May 2015 to April 2016**

<b>Accounts</b>	<b>MTD Actual (This Year)</b>	<b>MTD Budget (This Year)</b>	<b>MTD Budget Remaining (This Year)</b>	<b>YTD Actual (This Year)</b>	<b>YTD Budget (This Year)</b>	<b>YTD Budget Remaining (This Year)</b>	<b>Annual Budget (This Year)</b>
<b>Revenues</b>							
<b>Special Recreation General</b>							
06-00-301 - Property Tax - Special Recreat	\$47.76	\$16,419.12	\$16,371.36	\$196,597.00	\$197,029.00	\$432.00	\$197,029.00
<b>Total Special Recreation General</b>	<b>\$47.76</b>	<b>\$16,419.12</b>	<b>\$16,371.36</b>	<b>\$196,597.00</b>	<b>\$197,029.00</b>	<b>\$432.00</b>	<b>\$197,029.00</b>
<b>Total Revenues</b>	<b>\$47.76</b>	<b>\$16,419.12</b>	<b>\$16,371.36</b>	<b>\$196,597.00</b>	<b>\$197,029.00</b>	<b>\$432.00</b>	<b>\$197,029.00</b>
<b>Expenses</b>							
<b>Special Recreation</b>							
06-50-401 - Payment to S.S.S.R.A.	\$0.00	\$11,335.75	\$11,335.75	\$125,027.00	\$136,029.00	\$11,002.00	\$136,029.00
06-50-402 - Program Aide	\$0.00	\$416.63	\$416.63	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
06-50-404 - Transfer to Corporate	\$0.00	\$4,666.63	\$4,666.63	\$56,000.00	\$56,000.00	\$0.00	\$56,000.00
<b>Total Special Recreation</b>	<b>\$0.00</b>	<b>\$16,419.01</b>	<b>\$16,419.01</b>	<b>\$181,027.00</b>	<b>\$197,029.00</b>	<b>\$16,002.00</b>	<b>\$197,029.00</b>
<b>Total Expenses</b>	<b>\$0.00</b>	<b>\$16,419.01</b>	<b>\$16,419.01</b>	<b>\$181,027.00</b>	<b>\$197,029.00</b>	<b>\$16,002.00</b>	<b>\$197,029.00</b>
<b>Net Total</b>	<b>\$47.76</b>	<b>\$0.11</b>	<b>(\$47.65)</b>	<b>\$15,570.00</b>	<b>\$0.00</b>	<b>(\$15,570.00)</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**7 - Debt Service**  
**May 2015 to April 2016**

<b>Accounts</b>	<b>MTD Actual (This Year)</b>	<b>MTD Budget (This Year)</b>	<b>MTD Budget Remaining (This Year)</b>	<b>YTD Actual (This Year)</b>	<b>YTD Budget (This Year)</b>	<b>YTD Budget Remaining (This Year)</b>	<b>Annual Budget (This Year)</b>
<b>Revenues</b>							
<b>Debt Service General</b>							
07-00-301 - Property Tax - Debt Service	\$172.49	\$56,445.88	\$56,273.39	\$677,639.08	\$677,351.00	(\$288.08)	\$677,351.00
07-00-302 - Transfer from Corporate	\$0.00	\$7,556.87	\$7,556.87	\$90,682.00	\$90,682.00	\$0.00	\$90,682.00
07-00-324 - Alternate Bond Sale	\$0.00	\$8,833.37	\$8,833.37	\$106,000.00	\$106,000.00	\$0.00	\$106,000.00
<b>Total Debt Service General</b>	<b>\$172.49</b>	<b>\$72,836.12</b>	<b>\$72,663.63</b>	<b>\$874,321.08</b>	<b>\$874,033.00</b>	<b>(\$288.08)</b>	<b>\$874,033.00</b>
<b>Total Revenues</b>	<b>\$172.49</b>	<b>\$72,836.12</b>	<b>\$72,663.63</b>	<b>\$874,321.08</b>	<b>\$874,033.00</b>	<b>(\$288.08)</b>	<b>\$874,033.00</b>
<b>Expenses</b>							
<b>Debt Service</b>							
07-50-401 - 2002 G.O. Ref Bond Principal	\$0.00	\$23,058.88	\$23,058.88	\$276,697.45	\$276,707.00	\$9.55	\$276,707.00
07-50-402 - OPT Mini-Bond11-30-11 Prin	\$0.00	\$8,833.37	\$8,833.37	\$106,000.00	\$106,000.00	\$0.00	\$106,000.00
07-50-405 - 2010 G.O. Bonds Principal Pm	\$0.00	\$1,666.63	\$1,666.63	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00
07-50-409 - 2009 G.O. Bond Principal Pmt	\$0.00	\$4,166.63	\$4,166.63	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00
07-50-421 - 2002 G.O. Ref Bond Interest	\$0.00	\$24,025.25	\$24,025.25	\$288,302.55	\$288,303.00	\$0.45	\$288,303.00
07-50-422 - O.P.T. Mini-Bond 11-30-11 Int	\$0.00	\$256.63	\$256.63	\$3,089.31	\$3,080.00	(\$9.31)	\$3,080.00
07-50-425 - 2010 G.O. Bonds Interest Pmt	\$0.00	\$6,520.25	\$6,520.25	\$78,242.50	\$78,243.00	\$0.50	\$78,243.00
07-50-429 - 2009 G.O. Bonds Interest Pmt	\$0.00	\$3,808.37	\$3,808.37	\$45,700.00	\$45,700.00	\$0.00	\$45,700.00
07-50-473 - Legal Fees	\$2,000.00	\$500.00	(\$1,500.00)	\$6,250.00	\$6,000.00	(\$250.00)	\$6,000.00
<b>Total Debt Service</b>	<b>\$2,000.00</b>	<b>\$72,836.01</b>	<b>\$70,836.01</b>	<b>\$874,281.81</b>	<b>\$874,033.00</b>	<b>(\$248.81)</b>	<b>\$874,033.00</b>
<b>Total Expenses</b>	<b>\$2,000.00</b>	<b>\$72,836.01</b>	<b>\$70,836.01</b>	<b>\$874,281.81</b>	<b>\$874,033.00</b>	<b>(\$248.81)</b>	<b>\$874,033.00</b>
<b>Net Total</b>	<b>(\$1,827.51)</b>	<b>\$0.11</b>	<b>\$1,827.62</b>	<b>\$39.27</b>	<b>\$0.00</b>	<b>(\$39.27)</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**8 - Social Security**  
**May 2015 to April 2016**

<b>Accounts</b>	<b>MTD Actual (This Year)</b>	<b>MTD Budget (This Year)</b>	<b>MTD Budget Remaining (This Year)</b>	<b>YTD Actual (This Year)</b>	<b>YTD Budget (This Year)</b>	<b>YTD Budget Remaining (This Year)</b>	<b>Annual Budget (This Year)</b>
<b>Revenues</b>							
<b>Social Security General</b>							
08-00-301 - Property Tax - Social Security	\$27.90	\$9,480.88	\$9,452.98	\$113,528.88	\$113,771.00	\$242.12	\$113,771.00
<b>Total Social Security General</b>	<u>\$27.90</u>	<u>\$9,480.88</u>	<u>\$9,452.98</u>	<u>\$113,528.88</u>	<u>\$113,771.00</u>	<u>\$242.12</u>	<u>\$113,771.00</u>
<b>Total Revenues</b>	<u>\$27.90</u>	<u>\$9,480.88</u>	<u>\$9,452.98</u>	<u>\$113,528.88</u>	<u>\$113,771.00</u>	<u>\$242.12</u>	<u>\$113,771.00</u>
<b>Expenses</b>							
<b>Social Security</b>							
08-50-401 - Employer F.I.C.A.	\$6,883.27	\$7,182.50	\$299.23	\$86,944.28	\$86,190.00	(\$754.28)	\$86,190.00
08-50-402 - Employer Medicare	\$1,609.72	\$1,679.75	\$70.03	\$20,638.97	\$20,157.00	(\$481.97)	\$20,157.00
08-50-403 - Transfer to Corporate	\$0.00	\$618.63	\$618.63	\$7,424.00	\$7,424.00	\$0.00	\$7,424.00
<b>Total Social Security</b>	<u>\$8,492.99</u>	<u>\$9,480.88</u>	<u>\$987.89</u>	<u>\$115,007.25</u>	<u>\$113,771.00</u>	<u>(\$1,236.25)</u>	<u>\$113,771.00</u>
<b>Total Expenses</b>	<u>\$8,492.99</u>	<u>\$9,480.88</u>	<u>\$987.89</u>	<u>\$115,007.25</u>	<u>\$113,771.00</u>	<u>(\$1,236.25)</u>	<u>\$113,771.00</u>
<b>Net Total</b>	<b>(\$8,465.09)</b>	<b>\$0.00</b>	<b>\$8,465.09</b>	<b>(\$1,478.37)</b>	<b>\$0.00</b>	<b>\$1,478.37</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**9 - Golf Course**  
**May 2015 to April 2016**

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
<b>Revenues</b>							
<b>Golf Course</b>							
09-00-371 - Membership Fees	\$3,770.00	\$1,125.00	(\$2,645.00)	\$12,485.00	\$13,500.00	\$1,015.00	\$13,500.00
09-00-372 - Greens Fees	\$13,105.00	\$13,875.00	\$770.00	\$165,515.12	\$166,500.00	\$984.88	\$166,500.00
09-00-373 - Driving Range Fees	\$7,275.00	\$6,250.00	(\$1,025.00)	\$76,987.00	\$75,000.00	(\$1,987.00)	\$75,000.00
09-00-374 - Rental Cart & or Clubs	\$4,501.00	\$4,583.37	\$82.37	\$65,303.00	\$55,000.00	(\$10,303.00)	\$55,000.00
09-00-375 - Beverage Sales	\$830.09	\$1,042.87	\$212.78	\$12,635.19	\$12,514.00	(\$121.19)	\$12,514.00
09-00-378 - Merchandise	\$376.06	\$375.00	(\$1.06)	\$3,734.31	\$4,500.00	\$765.69	\$4,500.00
09-00-379 - Golf Lessons	\$480.00	\$291.63	(\$188.37)	\$3,426.00	\$3,500.00	\$74.00	\$3,500.00
09-00-380 - Leagues	\$1,050.00	\$166.63	(\$883.37)	\$2,187.50	\$2,000.00	(\$187.50)	\$2,000.00
09-00-381 - Special Events/Programs	(\$6.00)	\$416.63	\$422.63	\$4,125.00	\$5,000.00	\$875.00	\$5,000.00
09-00-383 - Rec Fund Payroll Transfer	\$0.00	\$1,356.25	\$1,356.25	\$16,275.00	\$16,275.00	\$0.00	\$16,275.00
09-00-384 - Scholarship Revenue	\$0.00	\$833.37	\$833.37	\$10,981.50	\$10,000.00	(\$981.50)	\$10,000.00
09-00-386 - Restaurant Revenue	\$469.12	\$2,457.12	\$1,988.00	\$21,445.07	\$29,485.00	\$8,039.93	\$29,485.00
09-00-388 - Sales Tax Return Discount	\$3.74	\$5.00	\$1.26	\$54.44	\$60.00	\$5.56	\$60.00
<b>Total Golf Course</b>	<u>\$31,854.01</u>	<u>\$32,777.87</u>	<u>\$923.86</u>	<u>\$395,154.13</u>	<u>\$393,334.00</u>	<u>(\$1,820.13)</u>	<u>\$393,334.00</u>
<b>Total Revenues</b>	<u>\$31,854.01</u>	<u>\$32,777.87</u>	<u>\$923.86</u>	<u>\$395,154.13</u>	<u>\$393,334.00</u>	<u>(\$1,820.13)</u>	<u>\$393,334.00</u>
<b>Expenses</b>							
<b>Golf Course</b>							
09-53-407 - Dir. Square Links G.C.	\$0.00	\$2,712.62	\$2,712.62	\$32,550.99	\$32,551.00	\$0.01	\$32,551.00
09-53-409 - Clubhouse/Range Seasonal	\$5,477.88	\$3,750.00	(\$1,727.88)	\$46,054.32	\$45,000.00	(\$1,054.32)	\$45,000.00
09-53-410 - Golf Course Superintendent	\$3,328.40	\$3,605.75	\$277.35	\$43,410.20	\$43,269.00	(\$141.20)	\$43,269.00
09-53-412 - Maint. Seasonal Salaries	\$40.50	\$2,857.88	\$2,817.38	\$24,886.75	\$34,295.00	\$9,408.25	\$34,295.00
09-53-414 - Corp Fund Sal Transfer-Asst.	\$0.00	\$3,018.12	\$3,018.12	\$36,217.00	\$36,217.00	\$0.00	\$36,217.00
09-53-480 - Office Supplies/Printing	\$14.84	\$141.63	\$126.79	\$2,408.06	\$1,700.00	(\$708.06)	\$1,700.00
09-53-481 - Golf Cart Lease	\$0.00	\$917.63	\$917.63	\$15,253.22	\$11,012.00	(\$4,241.22)	\$11,012.00
09-53-482 - Contracted Services	\$159.94	\$833.37	\$673.43	\$12,106.24	\$10,000.00	(\$2,106.24)	\$10,000.00
09-53-484 - Maintenance Supplies	\$3,295.17	\$1,250.00	(\$2,045.17)	\$13,468.08	\$15,000.00	\$1,531.92	\$15,000.00
09-53-485 - Fertilizer and Weed Control	\$322.86	\$1,125.00	\$802.14	\$8,904.39	\$13,500.00	\$4,595.61	\$13,500.00
09-53-498 - 2003 Golf Course Bond Princ.	\$0.00	\$2,500.00	\$2,500.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00
09-53-499 - 2003 Golf Course Bond Inter	\$0.00	\$903.94	\$903.94	\$10,847.50	\$10,847.50	\$0.00	\$10,847.50
09-53-500 - Pole Barn Loan Princ Pmt	\$0.00	\$833.37	\$833.37	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
09-53-501 - OPT Pole Barn Loan Int Pmt	\$0.00	\$17.53	\$17.53	\$209.81	\$209.81	\$0.00	\$209.81
09-53-502 - Equipment Purchase/Rental	\$0.00	\$583.37	\$583.37	\$4,789.03	\$7,000.00	\$2,210.97	\$7,000.00
09-53-504 - Scholarship Expense	\$0.00	\$833.37	\$833.37	\$21,207.04	\$10,000.00	(\$11,207.04)	\$10,000.00
09-53-511 - Restaurant Purchases	\$0.00	\$0.00	\$0.00	\$429.88	\$0.00	(\$429.88)	\$0.00
09-53-515 - Merchandise	\$0.00	\$229.13	\$229.13	\$1,431.70	\$2,750.00	\$1,318.30	\$2,750.00
09-53-516 - Marketing	\$0.00	\$166.63	\$166.63	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
<b>Total Golf Course</b>	<u>\$12,639.59</u>	<u>\$26,279.34</u>	<u>\$13,639.75</u>	<u>\$314,174.21</u>	<u>\$315,351.31</u>	<u>\$1,177.10</u>	<u>\$315,351.31</u>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**9 - Golf Course**  
**May 2015 to April 2016**

<b>Accounts</b>	<b>MTD Actual (This Year)</b>	<b>MTD Budget (This Year)</b>	<b>MTD Budget Remaining (This Year)</b>	<b>YTD Actual (This Year)</b>	<b>YTD Budget (This Year)</b>	<b>YTD Budget Remaining (This Year)</b>	<b>Annual Budget (This Year)</b>
<b>Restaurant Operations</b>							
09-53-509 - Restaurant Seasonal Salaries	\$0.00	\$1,989.30	\$1,989.30	\$14,420.11	\$23,871.82	\$9,451.71	\$23,871.82
09-53-510 - Restaurant Equipment Repair	\$0.00	\$125.00	\$125.00	\$986.63	\$1,500.00	\$513.37	\$1,500.00
09-53-512 - Restaurant Supplies	\$612.76	\$2,000.00	\$1,387.24	\$17,599.50	\$24,000.00	\$6,400.50	\$24,000.00
09-53-514 - Beverage Supplies	\$1,109.00	\$392.13	(\$716.87)	\$5,217.35	\$4,706.00	(\$511.35)	\$4,706.00
09-53-517 - Equipment Purchase	\$0.00	\$83.37	\$83.37	\$813.72	\$1,000.00	\$186.28	\$1,000.00
09-53-534 - Rest.Loan Princ.Payment	\$0.00	\$1,458.37	\$1,458.37	\$17,500.00	\$17,500.00	\$0.00	\$17,500.00
09-53-535 - Rest.Loan Interest Payment	\$0.00	\$450.36	\$450.36	\$5,404.87	\$5,404.87	\$0.00	\$5,404.87
<b>Total Restaurant Operations</b>	<u>\$1,721.76</u>	<u>\$6,498.53</u>	<u>\$4,776.77</u>	<u>\$61,942.18</u>	<u>\$77,982.69</u>	<u>\$16,040.51</u>	<u>\$77,982.69</u>
<b>Total Expenses</b>	<u>\$14,361.35</u>	<u>\$32,777.87</u>	<u>\$18,416.52</u>	<u>\$376,116.39</u>	<u>\$393,334.00</u>	<u>\$17,217.61</u>	<u>\$393,334.00</u>
<b>Net Total</b>	\$17,492.66	\$0.00	(\$17,492.66)	\$19,037.74	\$0.00	(\$19,037.74)	\$0.00