

**FUND BALANCES**  
September 30, 2017

<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	\$169,391.36	\$1,707,303.77	\$1,117,770.51	\$758,924.62
2	RECREATION	164,702.41	657,147.45	519,678.12	302,171.74
3	AUDIT	(14,398.09)	12,576.87	0.00	(1,821.22)
4	LIABILITY INSURANCE	19,234.05	115,586.06	45,542.55	89,277.56
5	PAVING & LIGHTING	7,194.14	9,090.35	0.00	16,284.49
6	SPECIAL RECREATION	42,001.55	175,807.76	0.00	217,809.31
7	DEBT SERVICE	(49,188.44)	597,093.88	60,306.25	487,599.19
8	SOCIAL SECURITY	26,908.14	79,897.97	42,060.09	64,746.02
9	GOLF COURSE	(32,210.67)	291,870.18	268,537.39	(8,877.88)
<b>TOTAL F.S.P.D. FUNDS</b>		<b>\$333,634.45</b>	<b>\$3,646,374.29</b>	<b>\$2,053,894.91</b>	<b>\$1,926,113.83</b>

**CASH and LIABILITIES REPORT**  
September 30, 2017

<i>ACCOUNT DESCRIPTION</i>	<i>SEPTEMBER</i>	<i>AUGUST</i>	<i>JULY</i>	<i>JUNE</i>
OPTCB CORP CHK - 1004	\$68,950.62	\$67,159.75	\$21,101.48	\$41,035.64
OPTCB REC CC - 1012	21,609.84	10,989.52	15,927.11	15,956.75
OPTCB DEPOSIT MM - 0849	22,996.18	6,832.59	157,041.76	29,806.22
OPTCB GOLF CC -1020	7,997.00	2,455.00	10,295.70	12,070.04
OPTCB GOLF DEP. ACCT. - 3651	14,017.01	3,259.50	9,078.49	11,833.52
PUBLIC FUNDS MM - 4619	1,722,969.47	906,543.35	812,308.60	861,247.20
OSLAD MM CHK - 9859	87,489.90	95,195.85	111,894.66	119,619.01
MAIN OFFICE CASH REGISTER	200.00	200.00	200.00	200.00
GOLF COURSE CASH REGISTER	800.00	800.00	800.00	800.00
RECEIVABLE	0.00	0.00	0.00	0.00
DEPOSITS/CREDIT CDS IN TRANSIT	0.00	0.00	0.00	0.00
<b>TOTAL CASH</b>	<b>\$1,947,030.02</b>	<b>\$1,093,435.56</b>	<b>\$1,138,647.80</b>	<b>\$1,092,568.38</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>Receivable</i>	0.00	0.00	0.00	0.00
<i>Tax Anticipation Warrant 1528-30</i>	0.00	0.00	0.00	0.00
<i>Employee 403(b)(7) Withholding</i>	0.00	0.00	0.00	0.00
<i>Less:</i>				
<i>Sales Tax</i>	(947.96)	(695.15)	(386.08)	(688.43)
<i>SUTA</i>	(1,444.17)	(1,005.00)	(399.55)	(1,468.62)
<i>Rental Deposits</i>	(3,356.20)	(3,356.20)	(3,581.20)	(4,831.20)
<i>Golf Certificates</i>	(15,167.86)	(15,266.86)	(15,565.86)	(16,162.86)
<b>TOTAL LIABILITIES</b>	<b>(\$20,916.19)</b>	<b>(\$20,323.21)</b>	<b>(\$19,932.69)</b>	<b>(\$23,151.11)</b>
<b>TOTAL CASH LESS LIABILITIES</b>	<b>\$1,926,113.83</b>	\$1,073,112.35	\$1,118,715.11	\$1,069,417.27

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**1 - Corporate Accounts**  
**May to September 2017**

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>							
01-00-300 - Revenue Carryforward	\$0.00	\$20,833.33	\$20,833.33	\$0.00	\$104,166.65	\$104,166.65	\$250,000.00
01-00-301 - Property Tax	\$549,995.36	\$151,981.58	(\$398,013.78)	\$1,530,154.63	\$759,907.90	(\$770,246.73)	\$1,823,779.00
01-00-306 - Transfer from Special Recreat	\$0.00	\$7,092.67	\$7,092.67	\$0.00	\$35,463.35	\$35,463.35	\$85,112.00
01-00-311 - Milkweed Sales	\$0.00	\$0.00	\$0.00	\$1,386.50	\$0.00	(\$1,386.50)	\$0.00
01-00-321 - Interest Income	\$417.32	\$50.00	(\$367.32)	\$1,194.27	\$250.00	(\$944.27)	\$600.00
01-00-322 - Miscellaneous	\$0.00	\$83.33	\$83.33	\$46,266.69	\$416.65	(\$45,850.04)	\$1,000.00
01-00-342 - OSLAD Grant - Carryforward	\$0.00	\$8,291.67	\$8,291.67	\$0.00	\$41,458.35	\$41,458.35	\$99,500.00
01-00-343 - Trans from Rec Director	\$0.00	\$3,228.96	\$3,228.96	\$0.00	\$16,144.80	\$16,144.80	\$38,747.50
01-00-358 - Developer Donations	\$0.00	\$1,000.00	\$1,000.00	\$9,114.15	\$5,000.00	(\$4,114.15)	\$12,000.00
01-00-376 - Capital Improvements Note 3	\$0.00	\$9,933.50	\$9,933.50	\$119,187.53	\$49,667.50	(\$69,520.03)	\$119,202.00
<b>Total Corporate General</b>	<u>\$550,412.68</u>	<u>\$202,495.04</u>	<u>(\$347,917.64)</u>	<u>\$1,707,303.77</u>	<u>\$1,012,475.20</u>	<u>(\$694,828.57)</u>	<u>\$2,429,940.50</u>
<b>Total Revenues</b>	<u>\$550,412.68</u>	<u>\$202,495.04</u>	<u>(\$347,917.64)</u>	<u>\$1,707,303.77</u>	<u>\$1,012,475.20</u>	<u>(\$694,828.57)</u>	<u>\$2,429,940.50</u>
<b>Expenses</b>							
<b>Administration</b>							
01-50-400 - Clerical Salaries	\$5,866.76	\$5,188.50	(\$678.26)	\$28,007.56	\$25,942.50	(\$2,065.06)	\$62,262.00
01-50-401 - Executive Director Salary	\$11,213.00	\$12,147.42	\$934.42	\$61,671.50	\$60,737.10	(\$934.40)	\$145,769.00
01-50-402 - Administrative Assistant	\$3,794.77	\$4,111.00	\$316.23	\$20,871.21	\$20,555.00	(\$316.21)	\$49,332.00
01-50-403 - Health Insurance & HSA Fund	\$3,740.12	\$13,463.33	\$9,723.21	\$93,788.33	\$67,316.65	(\$26,471.68)	\$161,560.00
01-50-404 - Accounting Services	\$2,006.64	\$2,173.83	\$167.19	\$11,036.37	\$10,869.15	(\$167.22)	\$26,086.00
01-50-405 - Employer 403(b)(7) Contributi	\$3,903.39	\$6,275.17	\$2,371.78	\$23,674.72	\$31,375.85	\$7,701.13	\$75,302.00
01-50-408 - Office Manager	\$0.00	\$2,280.00	\$2,280.00	\$0.00	\$11,400.00	\$11,400.00	\$27,360.00
01-50-409 - Office Manager/Bookkeeper	\$0.00	\$1,112.08	\$1,112.08	\$15,112.10	\$5,560.40	(\$9,551.70)	\$13,345.00
01-50-410 - Director	\$5,961.15	\$6,457.92	\$496.77	\$32,786.37	\$32,289.60	(\$496.77)	\$77,495.00
01-50-413 - Wellness	\$0.00	\$166.67	\$166.67	\$0.00	\$833.35	\$833.35	\$2,000.00
01-50-414 - Transfer to Supt of Rec	\$0.00	\$2,414.38	\$2,414.38	\$0.00	\$12,071.90	\$12,071.90	\$28,972.50
01-50-434 - Communications - Cable/Pho	\$2,587.09	\$2,083.33	(\$503.76)	\$14,383.89	\$10,416.65	(\$3,967.24)	\$25,000.00
01-50-438 - Electric	\$1,216.59	\$5,166.67	\$3,950.08	\$25,724.75	\$25,833.35	\$108.60	\$62,000.00
01-50-441 - Water and Sewer	\$3,434.31	\$1,833.33	(\$1,600.98)	\$11,746.87	\$9,166.65	(\$2,580.22)	\$22,000.00
01-50-443 - Natural Gas	\$0.00	\$1,208.33	\$1,208.33	\$1,896.62	\$6,041.65	\$4,145.03	\$14,500.00
01-50-446 - Postage	\$215.99	\$550.00	\$334.01	\$2,180.05	\$2,750.00	\$569.95	\$6,600.00
01-50-470 - Staff Training & Support	\$1,487.82	\$2,666.67	\$1,178.85	\$14,899.44	\$13,333.35	(\$1,566.09)	\$32,000.00
01-50-471 - Office Supplies	\$809.99	\$666.67	(\$143.32)	\$3,472.01	\$3,333.35	(\$138.66)	\$8,000.00
01-50-472 - Computer Maintenance	\$1,395.87	\$3,750.00	\$2,354.13	\$15,792.77	\$18,750.00	\$2,957.23	\$45,000.00
01-50-484 - Transfer to Social Security	\$0.00	\$681.50	\$681.50	\$0.00	\$3,407.50	\$3,407.50	\$8,178.00
01-50-485 - Transfer to Audit	\$0.00	\$1,250.00	\$1,250.00	\$0.00	\$6,250.00	\$6,250.00	\$15,000.00
01-50-490 - Transfer to Debt Service	\$0.00	\$11,771.83	\$11,771.83	\$0.00	\$58,859.15	\$58,859.15	\$141,262.00
01-50-494 - Transfer to FAN - P.Tax Subsi	\$0.00	\$5,416.67	\$5,416.67	\$0.00	\$27,083.35	\$27,083.35	\$65,000.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**1 - Corporate Accounts**  
**May to September 2017**

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)
01-50-495 - Contracted IT Services	\$5,525.00	\$5,525.00	\$0.00	\$27,625.00	\$27,625.00	\$0.00	\$66,300.00
01-50-496 - SHSD 161 Charges	\$321.30	\$2,500.00	\$2,178.70	\$15,321.30	\$12,500.00	(\$2,821.30)	\$30,000.00
<b>Total Administration</b>	<b>\$53,479.79</b>	<b>\$100,860.30</b>	<b>\$47,380.51</b>	<b>\$419,990.86</b>	<b>\$504,301.50</b>	<b>\$84,310.64</b>	<b>\$1,210,323.50</b>
<b>Building &amp; Grounds Operations</b>							
01-51-410 - Building Maintenance Supplie	\$589.74	\$1,250.00	\$660.26	\$2,860.34	\$6,250.00	\$3,389.66	\$15,000.00
01-51-411 - Building Repair	\$6,600.65	\$2,500.00	(\$4,100.65)	\$60,328.06	\$12,500.00	(\$47,828.06)	\$30,000.00
01-51-413 - Equipment Purchase/Lease	\$0.00	\$1,666.67	\$1,666.67	\$36,602.84	\$8,333.35	(\$28,269.49)	\$20,000.00
01-52-401 - Improvement Projects	\$21,113.11	\$22,611.58	\$1,498.47	\$127,344.83	\$113,057.90	(\$14,286.93)	\$271,339.00
01-52-402 - Contracted Nat Areas Maint	\$19,350.00	\$5,579.17	(\$13,770.83)	\$54,900.50	\$27,895.85	(\$27,004.65)	\$66,950.00
01-52-408 - Superintendent of Parks	\$5,281.62	\$5,721.75	\$440.13	\$29,048.90	\$28,608.75	(\$440.15)	\$68,661.00
01-52-409 - Full Time Maintenance	\$5,798.01	\$6,886.67	\$1,088.66	\$32,528.35	\$34,433.35	\$1,905.00	\$82,640.00
01-52-411 - Building Repair	\$0.00	\$2,500.00	\$2,500.00	\$1,007.54	\$12,500.00	\$11,492.46	\$30,000.00
01-52-414 - Asst Supt of Parks	\$4,115.38	\$3,333.33	(\$782.05)	\$13,374.99	\$16,666.65	\$3,291.66	\$40,000.00
01-52-417 - Contracted Park Mowing	\$8,230.00	\$5,083.33	(\$3,146.67)	\$40,495.00	\$25,416.65	(\$15,078.35)	\$61,000.00
01-52-418 - Beautification Supplies	\$0.00	\$625.00	\$625.00	\$0.00	\$3,125.00	\$3,125.00	\$7,500.00
<b>Total Building &amp; Grounds Operations</b>	<b>\$71,078.51</b>	<b>\$57,757.50</b>	<b>(\$13,321.01)</b>	<b>\$398,491.35</b>	<b>\$288,787.50</b>	<b>(\$109,703.85)</b>	<b>\$693,090.00</b>
<b>Capital Equip.&amp; Lease Loans</b>							
01-52-420 - 2012 Toro D4000 Note 10-P	\$0.00	\$608.17	\$608.17	\$7,298.00	\$3,040.85	(\$4,257.15)	\$7,298.00
01-52-424 - 2009 Equipment Note 5-P	\$0.00	\$1,750.00	\$1,750.00	\$0.00	\$8,750.00	\$8,750.00	\$21,000.00
01-52-429 - 2009 Equipment Note 5-I	\$1,075.23	\$179.25	(\$895.98)	\$1,075.23	\$896.25	(\$178.98)	\$2,151.00
01-52-437 - Land & Equipment Note 70-P	\$0.00	\$1,782.42	\$1,782.42	\$0.00	\$8,912.10	\$8,912.10	\$21,389.00
01-52-438 - Land & Equipment Note 70-I	\$0.00	\$312.58	\$312.58	\$0.00	\$1,562.90	\$1,562.90	\$3,751.00
01-52-445 - New Holland Loader Note 17-	\$0.00	\$972.25	\$972.25	\$0.00	\$4,861.25	\$4,861.25	\$11,667.00
01-52-448 - 2012 Toro D4000 Note 10-1	\$0.00	\$12.25	\$12.25	\$146.77	\$61.25	(\$85.52)	\$147.00
01-52-449 - New Holland Loader Note 17-	\$0.00	\$57.08	\$57.08	\$0.00	\$285.40	\$285.40	\$685.00
01-52-451 - T.A.W. - I	\$0.00	\$299.58	\$299.58	\$2,786.67	\$1,497.90	(\$1,288.77)	\$3,595.00
01-52-457 - 2016 Transit & Explorer #210-	\$0.00	\$657.67	\$657.67	\$7,892.28	\$3,288.35	(\$4,603.93)	\$7,892.00
01-52-458 - 2016 Transit & Explorer #210-	\$0.00	\$135.67	\$135.67	\$1,799.14	\$678.35	(\$1,120.79)	\$1,628.00
01-52-459 - 2016 Ford Escape #211-P	\$0.00	\$504.00	\$504.00	\$0.00	\$2,520.00	\$2,520.00	\$6,048.00
01-52-460 - 2016 2016 Ford Escape #211-	\$0.00	\$67.08	\$67.08	\$0.00	\$335.40	\$335.40	\$805.00
01-52-461 - 2015 Ford F350 #206-P	\$0.00	\$394.75	\$394.75	\$0.00	\$1,973.75	\$1,973.75	\$4,737.00
01-52-462 - 2015 Ford F350 #206-I	\$0.00	\$52.58	\$52.58	\$0.00	\$262.90	\$262.90	\$631.00
01-52-463 - Capital Imp Note 25-P	\$0.00	\$9,933.50	\$9,933.50	\$119,187.53	\$49,667.50	(\$69,520.03)	\$119,202.00
01-52-464 - Capital Imp Note 25-I	\$0.00	\$156.50	\$156.50	\$1,863.71	\$782.50	(\$1,081.21)	\$1,878.00
01-52-471 - Network Servers Note 20-P	\$0.00	\$883.33	\$883.33	\$0.00	\$4,416.65	\$4,416.65	\$10,600.00
01-52-472 - Network Servers Note 20-I	\$0.00	\$59.25	\$59.25	\$354.12	\$296.25	(\$57.87)	\$711.00
01-52-473 - 2-Toro Mowers Note 19-P	\$0.00	\$3,442.75	\$3,442.75	\$42,267.21	\$17,213.75	(\$25,053.46)	\$41,313.00
01-52-474 - 2-Toro Mowers Note 19-I	\$0.00	\$95.42	\$95.42	\$354.87	\$477.10	\$122.23	\$1,145.00
01-52-475 - Toro Greensmaster Note 22-P	\$0.00	\$2,913.75	\$2,913.75	\$35,847.69	\$14,568.75	(\$21,278.94)	\$34,965.00
01-52-476 - Toro Greensmaster Note 22-I	\$0.00	\$99.00	\$99.00	\$465.31	\$495.00	\$29.69	\$1,188.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**1 - Corporate Accounts**  
**May to September 2017**

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)
01-52-477 - 2013 Peterbilt Note 16-P	\$0.00	\$989.58	\$989.58	\$0.00	\$4,947.90	\$4,947.90	\$11,875.00
01-52-478 - 2013 Peterbilt Note 16-I	\$0.00	\$147.58	\$147.58	\$0.00	\$737.90	\$737.90	\$1,771.00
01-52-480 - 2016 Ford F-250 #212-P	\$0.00	\$474.67	\$474.67	\$0.00	\$2,373.35	\$2,373.35	\$5,696.00
01-52-481 - 2016 Ford F-250 #212-I	\$0.00	\$63.25	\$63.25	\$0.00	\$316.25	\$316.25	\$759.00
01-52-483 - Capital Improvement Note 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,500.00
01-52-484 - Capital Improvement Note 31-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,933.19
<b>Total Capital Equip.&amp; Lease Loans</b>	<u>\$1,075.23</u>	<u>\$27,043.91</u>	<u>\$25,968.68</u>	<u>\$221,338.53</u>	<u>\$135,219.55</u>	<u>(\$86,118.98)</u>	<u>\$345,960.19</u>
<b>OSLAD Grant Expenses</b>							
01-52-500 - Architect & Engineering	\$5,129.92	\$2,500.00	(\$2,629.92)	\$34,652.42	\$12,500.00	(\$22,152.42)	\$30,000.00
01-52-501 - Contracted Services	\$1,761.00	\$4,166.67	\$2,405.67	\$10,390.09	\$20,833.35	\$10,443.26	\$50,000.00
01-52-502 - Landscape Materials	\$0.00	\$6,250.00	\$6,250.00	\$0.00	\$31,250.00	\$31,250.00	\$75,000.00
01-52-503 - Amenities/Site Furnishings	\$0.00	\$6,250.00	\$6,250.00	\$29,329.76	\$31,250.00	\$1,920.24	\$75,000.00
01-52-504 - Permitting/Legal Cost/Printing	\$834.68	\$166.67	(\$668.01)	\$3,577.50	\$833.35	(\$2,744.15)	\$2,000.00
<b>Total OSLAD Grant Expenses</b>	<u>\$7,725.60</u>	<u>\$19,333.34</u>	<u>\$11,607.74</u>	<u>\$77,949.77</u>	<u>\$96,666.70</u>	<u>\$18,716.93</u>	<u>\$232,000.00</u>
<b>Total Expenses</b>	<u>\$133,359.13</u>	<u>\$204,995.05</u>	<u>\$71,635.92</u>	<u>\$1,117,770.51</u>	<u>\$1,024,975.25</u>	<u>(\$92,795.26)</u>	<u>\$2,481,373.69</u>
<b>Net Total</b>	\$417,053.55	(\$2,500.01)	(\$419,553.56)	\$589,533.26	(\$12,500.05)	(\$602,033.31)	(\$51,433.19)

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2 - Programming**  
**May to September 2017**

<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>Programming</b>							
02-00-305 - Athletic Field Facility Usagel	\$0.00	\$208.33	\$208.33	\$0.00	\$1,041.65	\$1,041.65	\$2,500.00
02-00-306 - Concession	\$0.00	\$250.00	\$250.00	\$485.00	\$1,250.00	\$765.00	\$3,000.00
02-00-325 - Trans from ELC/BAS/FAN/Da	\$0.00	\$10,328.83	\$10,328.83	\$0.00	\$51,644.15	\$51,644.15	\$123,946.00
02-00-353 - Program Fees	\$5,327.75	\$12,750.00	\$7,422.25	\$66,152.92	\$63,750.00	(\$2,402.92)	\$153,000.00
02-00-354 - Non-Resident Fee	\$1,766.13	\$4,166.67	\$2,400.54	\$18,924.09	\$20,833.35	\$1,909.26	\$50,000.00
02-00-359 - Donations	\$0.00	\$83.33	\$83.33	\$0.00	\$416.65	\$416.65	\$1,000.00
02-00-360 - Facility Rental	\$750.00	\$2,083.33	\$1,333.33	\$8,100.00	\$10,416.65	\$2,316.65	\$25,000.00
02-00-375 - Program Refunds	(\$187.50)	(\$541.67)	(\$354.17)	(\$1,747.58)	(\$2,708.35)	(\$960.77)	(\$6,500.00)
02-00-376 - Trans from Corp Supt of Rec	\$0.00	\$2,414.38	\$2,414.38	\$0.00	\$12,071.90	\$12,071.90	\$28,972.50
02-00-377 - Trans from Dog Obedience	\$0.00	\$416.67	\$416.67	\$0.00	\$2,083.35	\$2,083.35	\$5,000.00
<b>Total Programming</b>	<u>\$7,656.38</u>	<u>\$32,159.87</u>	<u>\$24,503.49</u>	<u>\$91,914.43</u>	<u>\$160,799.35</u>	<u>\$68,884.92</u>	<u>\$385,918.50</u>
<b>Total Revenues</b>	<u>\$7,656.38</u>	<u>\$32,159.87</u>	<u>\$24,503.49</u>	<u>\$91,914.43</u>	<u>\$160,799.35</u>	<u>\$68,884.92</u>	<u>\$385,918.50</u>
<b>Expenses</b>							
<b>Programming</b>							
02-53-403 - Instructor Salary	\$4,067.13	\$4,723.75	\$656.62	\$38,925.40	\$23,618.75	(\$15,306.65)	\$56,685.00
02-53-416 - Rental Permit Fee	\$175.00	\$208.33	\$33.33	\$1,575.00	\$1,041.65	(\$533.35)	\$2,500.00
02-53-417 - Recreation Supervisor	\$6,426.38	\$10,166.67	\$3,740.29	\$35,995.02	\$50,833.35	\$14,838.33	\$122,000.00
02-53-418 - Superintendent of Recreation	\$4,457.30	\$4,828.75	\$371.45	\$24,515.17	\$24,143.75	(\$371.42)	\$57,945.00
02-53-447 - Brochure Printing	\$0.00	\$1,166.67	\$1,166.67	\$4,780.00	\$5,833.35	\$1,053.35	\$14,000.00
02-53-452 - Trans to Corp Director	\$0.00	\$3,228.96	\$3,228.96	\$0.00	\$16,144.80	\$16,144.80	\$38,747.50
02-53-455 - Professional Contract Service	\$150.00	\$3,333.33	\$3,183.33	\$14,443.70	\$16,666.65	\$2,222.95	\$40,000.00
02-53-456 - Concession Stand Salaries	\$0.00	\$166.67	\$166.67	\$766.09	\$833.35	\$67.26	\$2,000.00
02-53-458 - Prog Supplies-Reimburseme	\$0.00	(\$1,000.00)	(\$1,000.00)	(\$583.00)	(\$5,000.00)	(\$4,417.00)	(\$12,000.00)
02-53-459 - Concession Expense	\$0.00	\$291.67	\$291.67	\$679.63	\$1,458.35	\$778.72	\$3,500.00
02-53-464 - Capital Purchases	\$0.00	\$237.83	\$237.83	\$0.00	\$1,189.15	\$1,189.15	\$2,854.00
02-53-472 - Program Supplies	\$3,055.20	\$4,166.67	\$1,111.47	\$16,304.20	\$20,833.35	\$4,529.15	\$50,000.00
02-53-480 - Facility Monitors	\$615.19	\$640.58	\$25.39	\$3,391.72	\$3,202.90	(\$188.82)	\$7,687.00
<b>Total Programming</b>	<u>\$18,946.20</u>	<u>\$32,159.88</u>	<u>\$13,213.68</u>	<u>\$140,792.93</u>	<u>\$160,799.40</u>	<u>\$20,006.47</u>	<u>\$385,918.50</u>
<b>Total Expenses</b>	<u>\$18,946.20</u>	<u>\$32,159.88</u>	<u>\$13,213.68</u>	<u>\$140,792.93</u>	<u>\$160,799.40</u>	<u>\$20,006.47</u>	<u>\$385,918.50</u>
<b>Net Total</b>	<b>(\$11,289.82)</b>	<b>(\$0.01)</b>	<b>\$11,289.81</b>	<b>(\$48,878.50)</b>	<b>(\$0.05)</b>	<b>\$48,878.45</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.1 - Building and Grounds**  
**May to September 2017**

<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	\$110,167.05	\$30,433.17	(\$79,733.88)	\$308,640.30	\$152,165.85	(\$156,474.45)	\$365,198.00
02-00-302 - Replacement Tax	\$0.00	\$45.83	\$45.83	\$328.39	\$229.15	(\$99.24)	\$550.00
<b>Total Building and Grounds</b>	<u>\$110,167.05</u>	<u>\$30,479.00</u>	<u>(\$79,688.05)</u>	<u>\$308,968.69</u>	<u>\$152,395.00</u>	<u>(\$156,573.69)</u>	<u>\$365,748.00</u>
<b>Total Revenues</b>	<u>\$110,167.05</u>	<u>\$30,479.00</u>	<u>(\$79,688.05)</u>	<u>\$308,968.69</u>	<u>\$152,395.00</u>	<u>(\$156,573.69)</u>	<u>\$365,748.00</u>
<b>Expenses</b>							
<b>Building and Grounds</b>							
02-51-400 - Park Seasonal Salaries	\$9,372.63	\$6,750.00	(\$2,622.63)	\$50,841.66	\$33,750.00	(\$17,091.66)	\$81,000.00
02-51-401 - GCA Building Maint Contract	\$2,719.63	\$2,750.00	\$30.37	\$13,957.25	\$13,750.00	(\$207.25)	\$33,000.00
02-51-403 - Contract Maint Technician	\$0.00	\$2,500.00	\$2,500.00	\$6,400.00	\$12,500.00	\$6,100.00	\$30,000.00
02-51-417 - Maintenance Supplies/Servic	\$8,255.20	\$5,833.33	(\$2,421.87)	\$42,045.84	\$29,166.65	(\$12,879.19)	\$70,000.00
02-51-418 - Equipment Purchase/Rental	\$2,971.25	\$2,395.67	(\$575.58)	\$14,428.30	\$11,978.35	(\$2,449.95)	\$28,748.00
02-51-419 - Equipment Repair/Parts	\$7,439.70	\$5,000.00	(\$2,439.70)	\$49,338.31	\$25,000.00	(\$24,338.31)	\$60,000.00
02-51-420 - Fountain Maintenance	\$0.00	\$541.67	\$541.67	\$6,379.36	\$2,708.35	(\$3,671.01)	\$6,500.00
02-51-426 - Refuse & Porta Potties	\$4,911.28	\$1,666.67	(\$3,244.61)	\$18,209.91	\$8,333.35	(\$9,876.56)	\$20,000.00
02-51-428 - Building Custodian	\$791.25	\$958.33	\$167.08	\$4,597.50	\$4,791.65	\$194.15	\$11,500.00
02-51-476 - Gas/Diesel/Oil	\$2,286.22	\$2,083.33	(\$202.89)	\$12,415.87	\$10,416.65	(\$1,999.22)	\$25,000.00
<b>Total Building and Grounds</b>	<u>\$38,747.16</u>	<u>\$30,479.00</u>	<u>(\$8,268.16)</u>	<u>\$218,614.00</u>	<u>\$152,395.00</u>	<u>(\$66,219.00)</u>	<u>\$365,748.00</u>
<b>Total Expenses</b>	<u>\$38,747.16</u>	<u>\$30,479.00</u>	<u>(\$8,268.16)</u>	<u>\$218,614.00</u>	<u>\$152,395.00</u>	<u>(\$66,219.00)</u>	<u>\$365,748.00</u>
<b>Net Total</b>	\$71,419.89	\$0.00	(\$71,419.89)	\$90,354.69	\$0.00	(\$90,354.69)	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.2 - Early Learning Center**  
**May to September 2017**

<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	\$7,457.09	\$8,083.33	\$626.24	\$70,086.03	\$40,416.65	(\$29,669.38)	\$97,000.00
02-00-317 - Program Refunds	(\$787.08)	(\$333.33)	\$453.75	(\$2,956.75)	(\$1,666.65)	\$1,290.10	(\$4,000.00)
<b>Total Early Learning Center</b>	<u>\$6,670.01</u>	<u>\$7,750.00</u>	<u>\$1,079.99</u>	<u>\$67,129.28</u>	<u>\$38,750.00</u>	<u>(\$28,379.28)</u>	<u>\$93,000.00</u>
<b>Total Revenues</b>	<u>\$6,670.01</u>	<u>\$7,750.00</u>	<u>\$1,079.99</u>	<u>\$67,129.28</u>	<u>\$38,750.00</u>	<u>(\$28,379.28)</u>	<u>\$93,000.00</u>
<b>Expenses</b>							
<b>Early Learning Center</b>							
02-53-411 - Staff Salaries	\$8,318.38	\$7,333.33	(\$985.05)	\$22,884.34	\$36,666.65	\$13,782.31	\$88,000.00
02-53-413 - Program Supplies	\$513.61	\$416.67	(\$96.94)	\$655.74	\$2,083.35	\$1,427.61	\$5,000.00
<b>Total Early Learning Center</b>	<u>\$8,831.99</u>	<u>\$7,750.00</u>	<u>(\$1,081.99)</u>	<u>\$23,540.08</u>	<u>\$38,750.00</u>	<u>\$15,209.92</u>	<u>\$93,000.00</u>
<b>Total Expenses</b>	<u>\$8,831.99</u>	<u>\$7,750.00</u>	<u>(\$1,081.99)</u>	<u>\$23,540.08</u>	<u>\$38,750.00</u>	<u>\$15,209.92</u>	<u>\$93,000.00</u>
<b>Net Total</b>	(\$2,161.98)	\$0.00	\$2,161.98	\$43,589.20	\$0.00	(\$43,589.20)	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.3 - F.A.N.**  
**May to September 2017**

<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	\$11,792.00	\$4,166.67	(\$7,625.33)	\$19,792.00	\$20,833.35	\$1,041.35	\$50,000.00
02-00-362 - Daily Admission Fees	\$1,845.00	\$3,333.33	\$1,488.33	\$12,620.00	\$16,666.65	\$4,046.65	\$40,000.00
02-00-363 - Group Rental Income	\$3,970.00	\$2,916.67	(\$1,053.33)	\$14,115.00	\$14,583.35	\$468.35	\$35,000.00
02-00-364 - Family Swim	\$0.00	\$41.67	\$41.67	\$0.00	\$208.35	\$208.35	\$500.00
02-00-365 - Pool Party	\$0.00	\$41.67	\$41.67	\$125.00	\$208.35	\$83.35	\$500.00
02-53-367 - Transfer from Corp	\$0.00	\$5,416.67	\$5,416.67	\$0.00	\$27,083.35	\$27,083.35	\$65,000.00
<b>Total F.A.N.</b>	<b>\$17,607.00</b>	<b>\$15,916.68</b>	<b>(\$1,690.32)</b>	<b>\$46,652.00</b>	<b>\$79,583.40</b>	<b>\$32,931.40</b>	<b>\$191,000.00</b>
<b>Total Revenues</b>	<b>\$17,607.00</b>	<b>\$15,916.68</b>	<b>(\$1,690.32)</b>	<b>\$46,652.00</b>	<b>\$79,583.40</b>	<b>\$32,931.40</b>	<b>\$191,000.00</b>
<b>Expenses</b>							
<b>F.A.N.</b>							
02-53-445 - Building Supervisors	\$3,787.90	\$5,227.50	\$1,439.60	\$22,910.47	\$26,137.50	\$3,227.03	\$62,730.00
02-53-446 - Program Supplies	\$443.60	\$416.67	(\$26.93)	\$1,396.58	\$2,083.35	\$686.77	\$5,000.00
02-53-448 - LWN School Dist. 210 Charge	\$0.00	\$2,500.00	\$2,500.00	\$13,500.00	\$12,500.00	(\$1,000.00)	\$30,000.00
02-53-449 - Improvement Projects	\$0.00	\$1,022.50	\$1,022.50	\$0.00	\$5,112.50	\$5,112.50	\$12,270.00
02-53-450 - Transfer to Recreation	\$0.00	\$1,416.67	\$1,416.67	\$0.00	\$7,083.35	\$7,083.35	\$17,000.00
02-53-453 - Building Custodian	\$885.00	\$958.33	\$73.33	\$4,646.25	\$4,791.65	\$145.40	\$11,500.00
02-53-454 - Contracted Landscaping	\$5,250.00	\$3,333.33	(\$1,916.67)	\$20,551.50	\$16,666.65	(\$3,884.85)	\$40,000.00
02-53-457 - Facility/Equipment Repair	\$1,714.40	\$416.67	(\$1,297.73)	\$22,380.82	\$2,083.35	(\$20,297.47)	\$5,000.00
02-53-465 - Snow Removal	\$0.00	\$625.00	\$625.00	\$1,294.70	\$3,125.00	\$1,830.30	\$7,500.00
<b>Total F.A.N.</b>	<b>\$12,080.90</b>	<b>\$15,916.67</b>	<b>\$3,835.77</b>	<b>\$86,680.32</b>	<b>\$79,583.35</b>	<b>(\$7,096.97)</b>	<b>\$191,000.00</b>
<b>Total Expenses</b>	<b>\$12,080.90</b>	<b>\$15,916.67</b>	<b>\$3,835.77</b>	<b>\$86,680.32</b>	<b>\$79,583.35</b>	<b>(\$7,096.97)</b>	<b>\$191,000.00</b>
<b>Net Total</b>	<b>\$5,526.10</b>	<b>\$0.01</b>	<b>(\$5,526.09)</b>	<b>(\$40,028.32)</b>	<b>\$0.05</b>	<b>\$40,028.37</b>	<b>\$0.00</b>



**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.4 - B. & A.S.**  
**May to September 2017**

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>Before &amp; After School Program</b>							
02-00-370 - Program Fees	\$23,252.43	\$14,500.00	(\$8,752.43)	\$60,184.87	\$72,500.00	\$12,315.13	\$174,000.00
02-00-371 - Program Refunds	(\$878.00)	(\$83.33)	\$794.67	(\$919.00)	(\$416.65)	\$502.35	(\$1,000.00)
<b>Total Before &amp; After School Program</b>	<u>\$22,374.43</u>	<u>\$14,416.67</u>	<u>(\$7,957.76)</u>	<u>\$59,265.87</u>	<u>\$72,083.35</u>	<u>\$12,817.48</u>	<u>\$173,000.00</u>
<b>Total Revenues</b>	<u>\$22,374.43</u>	<u>\$14,416.67</u>	<u>(\$7,957.76)</u>	<u>\$59,265.87</u>	<u>\$72,083.35</u>	<u>\$12,817.48</u>	<u>\$173,000.00</u>
<b>Expenses</b>							
<b>Before &amp; After School Program</b>							
02-53-461 - Staff Salaries	\$8,223.81	\$8,625.33	\$401.52	\$22,079.04	\$43,126.65	\$21,047.61	\$103,504.00
02-53-462 - Program Supplies	\$719.49	\$416.67	(\$302.82)	\$1,929.64	\$2,083.35	\$153.71	\$5,000.00
02-53-463 - Transfer to Recreation	\$0.00	\$5,374.67	\$5,374.67	\$0.00	\$26,873.35	\$26,873.35	\$64,496.00
<b>Total Before &amp; After School Program</b>	<u>\$8,943.30</u>	<u>\$14,416.67</u>	<u>\$5,473.37</u>	<u>\$24,008.68</u>	<u>\$72,083.35</u>	<u>\$48,074.67</u>	<u>\$173,000.00</u>
<b>Total Expenses</b>	<u>\$8,943.30</u>	<u>\$14,416.67</u>	<u>\$5,473.37</u>	<u>\$24,008.68</u>	<u>\$72,083.35</u>	<u>\$48,074.67</u>	<u>\$173,000.00</u>
<b>Net Total</b>	\$13,431.13	\$0.00	(\$13,431.13)	\$35,257.19	\$0.00	(\$35,257.19)	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.5 - Dance Program**  
**May to September 2017**

<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	\$13,194.02	\$7,500.00	(\$5,694.02)	\$63,397.18	\$37,500.00	(\$25,897.18)	\$90,000.00
02-00-381 - Program Refund	\$0.00	(\$83.33)	(\$83.33)	\$0.00	(\$416.65)	(\$416.65)	(\$1,000.00)
02-00-383 - Dance Apparel/Misc.	\$0.00	\$166.67	\$166.67	\$0.00	\$833.35	\$833.35	\$2,000.00
<b>Total Dance Program Income</b>	<u>\$13,194.02</u>	<u>\$7,583.34</u>	<u>(\$5,610.68)</u>	<u>\$63,397.18</u>	<u>\$37,916.70</u>	<u>(\$25,480.48)</u>	<u>\$91,000.00</u>
<b>Total Revenues</b>	<u>\$13,194.02</u>	<u>\$7,583.34</u>	<u>(\$5,610.68)</u>	<u>\$63,397.18</u>	<u>\$37,916.70</u>	<u>(\$25,480.48)</u>	<u>\$91,000.00</u>
<b>Expenses</b>							
<b>Dance Program Expense</b>							
02-53-470 - Dance Instructor/Aide	\$4,023.25	\$3,462.50	(\$560.75)	\$13,143.50	\$17,312.50	\$4,169.00	\$41,550.00
02-53-477 - Equipment Purchases	\$0.00	\$83.33	\$83.33	\$0.00	\$416.65	\$416.65	\$1,000.00
02-53-478 - Program Supplies	\$225.09	\$500.00	\$274.91	\$4,042.36	\$2,500.00	(\$1,542.36)	\$6,000.00
02-53-479 - Transfer to Recreation	\$0.00	\$3,537.50	\$3,537.50	\$0.00	\$17,687.50	\$17,687.50	\$42,450.00
02-53-482 - Dance Costumes	\$0.00	\$1,666.67	\$1,666.67	(\$1,439.70)	\$8,333.35	\$9,773.05	\$20,000.00
02-53-483 - Dance Costumes Reimburs	\$0.00	(\$1,666.67)	(\$1,666.67)	\$0.00	(\$8,333.35)	(\$8,333.35)	(\$20,000.00)
<b>Total Dance Program Expense</b>	<u>\$4,248.34</u>	<u>\$7,583.33</u>	<u>\$3,334.99</u>	<u>\$15,746.16</u>	<u>\$37,916.65</u>	<u>\$22,170.49</u>	<u>\$91,000.00</u>
<b>Total Expenses</b>	<u>\$4,248.34</u>	<u>\$7,583.33</u>	<u>\$3,334.99</u>	<u>\$15,746.16</u>	<u>\$37,916.65</u>	<u>\$22,170.49</u>	<u>\$91,000.00</u>
<b>Net Total</b>	\$8,945.68	\$0.01	(\$8,945.67)	\$47,651.02	\$0.05	(\$47,650.97)	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.6 - Dog Obedience**  
**May to September 2017**

<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>Dog Obedience Program</b>							
02-00-390 - Program Fees	\$1,215.00	\$3,916.67	\$2,701.67	\$19,927.50	\$19,583.35	(\$344.15)	\$47,000.00
02-00-391 - Program Refunds	\$0.00	(\$41.67)	(\$41.67)	(\$107.50)	(\$208.35)	(\$100.85)	(\$500.00)
<b>Total Dog Obedience Program</b>	<u>\$1,215.00</u>	<u>\$3,875.00</u>	<u>\$2,660.00</u>	<u>\$19,820.00</u>	<u>\$19,375.00</u>	<u>(\$445.00)</u>	<u>\$46,500.00</u>
<b>Total Revenues</b>	<u>\$1,215.00</u>	<u>\$3,875.00</u>	<u>\$2,660.00</u>	<u>\$19,820.00</u>	<u>\$19,375.00</u>	<u>(\$445.00)</u>	<u>\$46,500.00</u>
<b>Expenses</b>							
<b>Dog Obedience Program</b>							
02-53-490 - Program Instructor	\$0.00	\$2,333.33	\$2,333.33	\$5,271.00	\$11,666.65	\$6,395.65	\$28,000.00
02-53-491 - LW210 Remittance	\$2,799.65	\$1,083.33	(\$1,716.32)	\$5,024.95	\$5,416.65	\$391.70	\$13,000.00
02-53-492 - Transfer to Recreation	\$0.00	\$416.67	\$416.67	\$0.00	\$2,083.35	\$2,083.35	\$5,000.00
02-53-493 - Equipment/Misc	\$0.00	\$41.67	\$41.67	\$0.00	\$208.35	\$208.35	\$500.00
<b>Total Dog Obedience Program</b>	<u>\$2,799.65</u>	<u>\$3,875.00</u>	<u>\$1,075.35</u>	<u>\$10,295.95</u>	<u>\$19,375.00</u>	<u>\$9,079.05</u>	<u>\$46,500.00</u>
<b>Total Expenses</b>	<u>\$2,799.65</u>	<u>\$3,875.00</u>	<u>\$1,075.35</u>	<u>\$10,295.95</u>	<u>\$19,375.00</u>	<u>\$9,079.05</u>	<u>\$46,500.00</u>
<b>Net Total</b>	(\$1,584.65)	\$0.00	\$1,584.65	\$9,524.05	\$0.00	(\$9,524.05)	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**3 - Audit**  
**May to September 2017**

<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>Audit General</b>							
03-00-300 - Transfer from Corporate	\$0.00	\$1,250.00	\$1,250.00	\$0.00	\$6,250.00	\$6,250.00	\$15,000.00
03-00-301 - Property Tax - Audit	\$4,414.00	\$1,219.00	(\$3,195.00)	\$12,576.87	\$6,095.00	(\$6,481.87)	\$14,628.00
<b>Total Audit General</b>	<u>\$4,414.00</u>	<u>\$2,469.00</u>	<u>(\$1,945.00)</u>	<u>\$12,576.87</u>	<u>\$12,345.00</u>	<u>(\$231.87)</u>	<u>\$29,628.00</u>
<b>Total Revenues</b>	<u>\$4,414.00</u>	<u>\$2,469.00</u>	<u>(\$1,945.00)</u>	<u>\$12,576.87</u>	<u>\$12,345.00</u>	<u>(\$231.87)</u>	<u>\$29,628.00</u>
<b>Expenses</b>							
<b>Audit</b>							
03-50-401 - Accounting Services	\$0.00	\$2,469.00	\$2,469.00	\$0.00	\$12,345.00	\$12,345.00	\$29,628.00
<b>Total Audit</b>	<u>\$0.00</u>	<u>\$2,469.00</u>	<u>\$2,469.00</u>	<u>\$0.00</u>	<u>\$12,345.00</u>	<u>\$12,345.00</u>	<u>\$29,628.00</u>
<b>Total Expenses</b>	<u>\$0.00</u>	<u>\$2,469.00</u>	<u>\$2,469.00</u>	<u>\$0.00</u>	<u>\$12,345.00</u>	<u>\$12,345.00</u>	<u>\$29,628.00</u>
<b>Net Total</b>	\$4,414.00	\$0.00	(\$4,414.00)	\$12,576.87	\$0.00	(\$12,576.87)	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**4 - Liability Insurance**  
**May to September 2017**

<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	\$40,981.49	\$11,319.92	(\$29,661.57)	\$115,586.06	\$56,599.60	(\$58,986.46)	\$135,839.00
<b>Total Insurance General</b>	<u>\$40,981.49</u>	<u>\$11,319.92</u>	<u>(\$29,661.57)</u>	<u>\$115,586.06</u>	<u>\$56,599.60</u>	<u>(\$58,986.46)</u>	<u>\$135,839.00</u>
<b>Total Revenues</b>	<u>\$40,981.49</u>	<u>\$11,319.92</u>	<u>(\$29,661.57)</u>	<u>\$115,586.06</u>	<u>\$56,599.60</u>	<u>(\$58,986.46)</u>	<u>\$135,839.00</u>
<b>Expenses</b>							
<b>Liability Insurance</b>							
04-50-412 - Risk Management Salary	\$931.25	\$1,000.00	\$68.75	\$4,806.29	\$5,000.00	\$193.71	\$12,000.00
04-50-430 - PDRMA	\$0.00	\$5,833.33	\$5,833.33	\$16,747.68	\$29,166.65	\$12,418.97	\$70,000.00
04-50-431 - State Unemployment Ins	\$439.17	\$500.00	\$60.83	\$2,377.35	\$2,500.00	\$122.65	\$6,000.00
04-50-432 - Legal Fees	\$492.50	\$1,666.67	\$1,174.17	\$13,696.35	\$8,333.35	(\$5,363.00)	\$20,000.00
04-50-433 - Security Link/ADT/Repairs	\$376.37	\$416.67	\$40.30	\$733.12	\$2,083.35	\$1,350.23	\$5,000.00
04-50-434 - Repairs/Improvements	\$425.00	\$1,369.92	\$944.92	\$3,023.26	\$6,849.60	\$3,826.34	\$16,439.00
04-50-437 - Contracted Services	\$0.00	\$533.33	\$533.33	\$4,158.50	\$2,666.65	(\$1,491.85)	\$6,400.00
<b>Total Liability Insurance</b>	<u>\$2,664.29</u>	<u>\$11,319.92</u>	<u>\$8,655.63</u>	<u>\$45,542.55</u>	<u>\$56,599.60</u>	<u>\$11,057.05</u>	<u>\$135,839.00</u>
<b>Total Expenses</b>	<u>\$2,664.29</u>	<u>\$11,319.92</u>	<u>\$8,655.63</u>	<u>\$45,542.55</u>	<u>\$56,599.60</u>	<u>\$11,057.05</u>	<u>\$135,839.00</u>
<b>Net Total</b>	\$38,317.20	\$0.00	(\$38,317.20)	\$70,043.51	\$0.00	(\$70,043.51)	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**5 - Paving & Lighting**  
**May to September 2017**

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>Paving &amp; Lighting General</b>							
05-00-300 - Revenue Carryforward	\$0.00	\$544.83	\$544.83	\$0.00	\$2,724.15	\$2,724.15	\$6,538.00
05-00-301 - Property Tax	\$3,153.37	\$870.75	(\$2,282.62)	\$9,090.35	\$4,353.75	(\$4,736.60)	\$10,449.00
<b>    Total Paving &amp; Lighting General</b>	<u>\$3,153.37</u>	<u>\$1,415.58</u>	<u>(\$1,737.79)</u>	<u>\$9,090.35</u>	<u>\$7,077.90</u>	<u>(\$2,012.45)</u>	<u>\$16,987.00</u>
<b>Total Revenues</b>	<u><u>\$3,153.37</u></u>	<u><u>\$1,415.58</u></u>	<u><u>(\$1,737.79)</u></u>	<u><u>\$9,090.35</u></u>	<u><u>\$7,077.90</u></u>	<u><u>(\$2,012.45)</u></u>	<u><u>\$16,987.00</u></u>
<b>Expenses</b>							
<b>Paving &amp; Lighting</b>							
05-50-401 - Paving	\$0.00	\$833.33	\$833.33	\$0.00	\$4,166.65	\$4,166.65	\$10,000.00
05-50-402 - Lighting	\$0.00	\$582.25	\$582.25	\$0.00	\$2,911.25	\$2,911.25	\$6,987.00
<b>    Total Paving &amp; Lighting</b>	<u>\$0.00</u>	<u>\$1,415.58</u>	<u>\$1,415.58</u>	<u>\$0.00</u>	<u>\$7,077.90</u>	<u>\$7,077.90</u>	<u>\$16,987.00</u>
<b>Total Expenses</b>	<u><u>\$0.00</u></u>	<u><u>\$1,415.58</u></u>	<u><u>\$1,415.58</u></u>	<u><u>\$0.00</u></u>	<u><u>\$7,077.90</u></u>	<u><u>\$7,077.90</u></u>	<u><u>\$16,987.00</u></u>
<b>Net Total</b>	\$3,153.37	\$0.00	(\$3,153.37)	\$9,090.35	\$0.00	(\$9,090.35)	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**6 - Special Recreation**  
**May to September 2017**

<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	\$63,038.78	\$17,415.25	(\$45,623.53)	\$175,807.76	\$87,076.25	(\$88,731.51)	\$208,983.00
<b>Total Special Recreation General</b>	<u>\$63,038.78</u>	<u>\$17,415.25</u>	<u>(\$45,623.53)</u>	<u>\$175,807.76</u>	<u>\$87,076.25</u>	<u>(\$88,731.51)</u>	<u>\$208,983.00</u>
<b>Total Revenues</b>	<u><u>\$63,038.78</u></u>	<u><u>\$17,415.25</u></u>	<u><u>(\$45,623.53)</u></u>	<u><u>\$175,807.76</u></u>	<u><u>\$87,076.25</u></u>	<u><u>(\$88,731.51)</u></u>	<u><u>\$208,983.00</u></u>
<b>Expenses</b>							
<b>Special Recreation</b>							
06-50-401 - Payment to S.S.S.R.A.	\$0.00	\$10,322.58	\$10,322.58	\$0.00	\$51,612.90	\$51,612.90	\$123,871.00
06-50-404 - Transfer to Corporate	\$0.00	\$7,092.67	\$7,092.67	\$0.00	\$35,463.35	\$35,463.35	\$85,112.00
<b>Total Special Recreation</b>	<u>\$0.00</u>	<u>\$17,415.25</u>	<u>\$17,415.25</u>	<u>\$0.00</u>	<u>\$87,076.25</u>	<u>\$87,076.25</u>	<u>\$208,983.00</u>
<b>Total Expenses</b>	<u><u>\$0.00</u></u>	<u><u>\$17,415.25</u></u>	<u><u>\$17,415.25</u></u>	<u><u>\$0.00</u></u>	<u><u>\$87,076.25</u></u>	<u><u>\$87,076.25</u></u>	<u><u>\$208,983.00</u></u>
<b>Net Total</b>	\$63,038.78	\$0.00	(\$63,038.78)	\$175,807.76	\$0.00	(\$175,807.76)	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**7 - Debt Service**  
**May to September 2017**

<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	\$213,706.77	\$59,037.67	(\$154,669.10)	\$597,093.88	\$295,188.35	(\$301,905.53)	\$708,452.00
07-00-302 - Transfer from Corporate	\$0.00	\$11,771.83	\$11,771.83	\$0.00	\$58,859.15	\$58,859.15	\$141,262.00
07-00-324 - Alternate Bond Sale	\$0.00	\$8,833.33	\$8,833.33	\$0.00	\$44,166.65	\$44,166.65	\$106,000.00
<b>Total Debt Service General</b>	<u>\$213,706.77</u>	<u>\$79,642.83</u>	<u>(\$134,063.94)</u>	<u>\$597,093.88</u>	<u>\$398,214.15</u>	<u>(\$198,879.73)</u>	<u>\$955,714.00</u>
<b>Total Revenues</b>	<u>\$213,706.77</u>	<u>\$79,642.83</u>	<u>(\$134,063.94)</u>	<u>\$597,093.88</u>	<u>\$398,214.15</u>	<u>(\$198,879.73)</u>	<u>\$955,714.00</u>
<b>Expenses</b>							
<b>Debt Service</b>							
07-50-401 - 2002 G.O. Ref Bond Principal	\$0.00	\$21,556.00	\$21,556.00	\$0.00	\$107,780.00	\$107,780.00	\$258,672.00
07-50-402 - OPT Mini-Bond Nov-P	\$0.00	\$8,833.33	\$8,833.33	\$0.00	\$44,166.65	\$44,166.65	\$106,000.00
07-50-405 - 2010 G.O. Bonds Principal Pm	\$0.00	\$1,666.67	\$1,666.67	\$0.00	\$8,333.35	\$8,333.35	\$20,000.00
07-50-409 - 2009 G.O. Bond Principal Pmt	\$0.00	\$4,166.67	\$4,166.67	\$0.00	\$20,833.35	\$20,833.35	\$50,000.00
07-50-421 - 2002 G.O. Ref Bond Interest	\$0.00	\$28,444.00	\$28,444.00	\$0.00	\$142,220.00	\$142,220.00	\$341,328.00
07-50-422 - O.P.T. Mini-Bond Nov-I	\$0.00	\$270.92	\$270.92	\$0.00	\$1,354.60	\$1,354.60	\$3,251.00
07-50-425 - 2010 G.O. Bonds Interest Pmt	\$0.00	\$6,396.92	\$6,396.92	\$38,381.25	\$31,984.60	(\$6,396.65)	\$76,763.00
07-50-429 - 2009 G.O. Bonds Interest Pmt	\$0.00	\$3,475.00	\$3,475.00	\$20,850.00	\$17,375.00	(\$3,475.00)	\$41,700.00
07-50-473 - Legal Fees	\$0.00	\$833.33	\$833.33	\$1,075.00	\$4,166.65	\$3,091.65	\$10,000.00
07-50-474 - Balance Adjustment	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$20,000.00	\$20,000.00	\$48,000.00
<b>Total Debt Service</b>	<u>\$0.00</u>	<u>\$79,642.84</u>	<u>\$79,642.84</u>	<u>\$60,306.25</u>	<u>\$398,214.20</u>	<u>\$337,907.95</u>	<u>\$955,714.00</u>
<b>Total Expenses</b>	<u>\$0.00</u>	<u>\$79,642.84</u>	<u>\$79,642.84</u>	<u>\$60,306.25</u>	<u>\$398,214.20</u>	<u>\$337,907.95</u>	<u>\$955,714.00</u>
<b>Net Total</b>	\$213,706.77	(\$0.01)	(\$213,706.78)	\$536,787.63	(\$0.05)	(\$536,787.68)	\$0.00



**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**8 - Social Security**  
**May to September 2017**

<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>							
08-00-300 - Transfer From Corporate	\$0.00	\$681.50	\$681.50	\$0.00	\$3,407.50	\$3,407.50	\$8,178.00
08-00-301 - Property Tax	\$28,371.21	\$7,836.83	(\$20,534.38)	\$79,897.97	\$39,184.15	(\$40,713.82)	\$94,042.00
<b>Total Social Security General</b>	<u>\$28,371.21</u>	<u>\$8,518.33</u>	<u>(\$19,852.88)</u>	<u>\$79,897.97</u>	<u>\$42,591.65</u>	<u>(\$37,306.32)</u>	<u>\$102,220.00</u>
<b>Total Revenues</b>	<u>\$28,371.21</u>	<u>\$8,518.33</u>	<u>(\$19,852.88)</u>	<u>\$79,897.97</u>	<u>\$42,591.65</u>	<u>(\$37,306.32)</u>	<u>\$102,220.00</u>
<b>Expenses</b>							
<b>Social Security</b>							
08-50-401 - Employer F.I.C.A.	\$6,453.29	\$6,903.75	\$450.46	\$34,088.01	\$34,518.75	\$430.74	\$82,845.00
08-50-402 - Employer Medicare	\$1,509.29	\$1,614.58	\$105.29	\$7,972.08	\$8,072.90	\$100.82	\$19,375.00
<b>Total Social Security</b>	<u>\$7,962.58</u>	<u>\$8,518.33</u>	<u>\$555.75</u>	<u>\$42,060.09</u>	<u>\$42,591.65</u>	<u>\$531.56</u>	<u>\$102,220.00</u>
<b>Total Expenses</b>	<u>\$7,962.58</u>	<u>\$8,518.33</u>	<u>\$555.75</u>	<u>\$42,060.09</u>	<u>\$42,591.65</u>	<u>\$531.56</u>	<u>\$102,220.00</u>
<b>Net Total</b>	\$20,408.63	\$0.00	(\$20,408.63)	\$37,837.88	\$0.00	(\$37,837.88)	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**9 - Golf Course**  
**May to September 2017**

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	\$0.00	\$1,125.00	\$1,125.00	\$1,697.86	\$5,625.00	\$3,927.14	\$13,500.00
09-00-372 - Greens Fees	\$17,991.50	\$13,750.00	(\$4,241.50)	\$116,080.00	\$68,750.00	(\$47,330.00)	\$165,000.00
09-00-373 - Driving Range Fees	\$9,909.00	\$6,250.00	(\$3,659.00)	\$67,267.01	\$31,250.00	(\$36,017.01)	\$75,000.00
09-00-374 - Rental Cart & Clubs	\$7,987.00	\$5,000.00	(\$2,987.00)	\$51,256.00	\$25,000.00	(\$26,256.00)	\$60,000.00
09-00-375 - Beverage Sales	\$1,883.17	\$1,083.33	(\$799.84)	\$10,824.99	\$5,416.65	(\$5,408.34)	\$13,000.00
09-00-376 - Group Greens/Range Fees	\$0.00	\$387.50	\$387.50	\$0.00	\$1,937.50	\$1,937.50	\$4,650.00
09-00-378 - Merchandise	\$440.19	\$333.33	(\$106.86)	\$4,003.85	\$1,666.65	(\$2,337.20)	\$4,000.00
09-00-379 - Golf Lessons	\$222.00	\$333.33	\$111.33	\$2,021.74	\$1,666.65	(\$355.09)	\$4,000.00
09-00-380 - Leagues	\$0.00	\$83.33	\$83.33	\$1,435.00	\$416.65	(\$1,018.35)	\$1,000.00
09-00-381 - Special Events/Programs	(\$52.00)	\$125.00	\$177.00	\$1,019.00	\$625.00	(\$394.00)	\$1,500.00
09-00-384 - Scholarship Revenue	\$4,679.50	\$833.33	(\$3,846.17)	\$10,329.10	\$4,166.65	(\$6,162.45)	\$10,000.00
09-00-386 - Restaurant Revenue	\$1,277.31	\$2,812.08	\$1,534.77	\$7,113.06	\$14,060.40	\$6,947.34	\$33,745.00
09-00-388 - Sales Tax Return Discount	\$0.00	\$5.00	\$5.00	\$8.43	\$25.00	\$16.57	\$60.00
09-00-390 - Equipment Sales Contract	\$3,135.69	\$3,135.92	\$0.23	\$18,814.14	\$15,679.60	(\$3,134.54)	\$37,631.00
<b>Total Golf Course</b>	<b>\$47,473.36</b>	<b>\$35,257.15</b>	<b>(\$12,216.21)</b>	<b>\$291,870.18</b>	<b>\$176,285.75</b>	<b>(\$115,584.43)</b>	<b>\$423,086.00</b>
<b>Total Revenues</b>	<b>\$47,473.36</b>	<b>\$35,257.15</b>	<b>(\$12,216.21)</b>	<b>\$291,870.18</b>	<b>\$176,285.75</b>	<b>(\$115,584.43)</b>	<b>\$423,086.00</b>
<b>Expenses</b>							
<b>Golf Course</b>							
09-53-409 - Clubhouse/Range Seasonal	\$8,146.79	\$4,416.67	(\$3,730.12)	\$50,463.86	\$22,083.35	(\$28,380.51)	\$53,000.00
09-53-480 - Office Supplies/Printing	\$88.09	\$208.33	\$120.24	\$312.98	\$1,041.65	\$728.67	\$2,500.00
09-53-481 - Golf Cart Lease	\$3,007.45	\$1,230.42	(\$1,777.03)	\$15,241.78	\$6,152.10	(\$9,089.68)	\$14,765.00
09-53-482 - Contracted Services	\$959.36	\$833.33	(\$126.03)	\$5,683.00	\$4,166.65	(\$1,516.35)	\$10,000.00
09-53-483 - Capital Improvements	\$0.00	\$5,752.33	\$5,752.33	\$9,410.51	\$28,761.65	\$19,351.14	\$69,028.00
09-53-484 - Maintenance Supplies	\$418.25	\$0.00	(\$418.25)	\$459.75	\$0.00	(\$459.75)	\$0.00
09-53-498 - 2003 Golf Course Bond Princ.	\$0.00	\$2,916.67	\$2,916.67	\$0.00	\$14,583.35	\$14,583.35	\$35,000.00
09-53-499 - 2003 Golf Course Bond Inter	\$0.00	\$795.67	\$795.67	\$4,773.75	\$3,978.35	(\$795.40)	\$9,548.00
09-53-502 - Equipment Purchase/Rental	\$0.00	\$0.00	\$0.00	\$5,889.95	\$0.00	(\$5,889.95)	\$0.00
09-53-504 - Schlrshp/Com Group Support	\$0.00	\$833.33	\$833.33	\$14,044.93	\$4,166.65	(\$9,878.28)	\$10,000.00
09-53-515 - Merchandise	\$207.22	\$250.00	\$42.78	\$1,876.47	\$1,250.00	(\$626.47)	\$3,000.00
09-53-516 - Contracted Greenskeeping	\$25,000.00	\$14,583.33	(\$10,416.67)	\$150,000.00	\$72,916.65	(\$77,083.35)	\$175,000.00
09-53-517 - Professional Services	\$0.00	\$625.00	\$625.00	\$0.00	\$3,125.00	\$3,125.00	\$7,500.00
<b>Total Golf Course</b>	<b>\$37,827.16</b>	<b>\$32,445.08</b>	<b>(\$5,382.08)</b>	<b>\$258,156.98</b>	<b>\$162,225.40</b>	<b>(\$95,931.58)</b>	<b>\$389,341.00</b>
<b>Restaurant Operations</b>							
09-53-509 - Restaurant Seasonal Salaries	\$0.00	\$323.75	\$323.75	\$120.25	\$1,618.75	\$1,498.50	\$3,885.00
09-53-510 - Restaurant Equipment Repair	\$0.00	\$125.00	\$125.00	\$0.00	\$625.00	\$625.00	\$1,500.00
09-53-512 - Restaurant Supplies	\$723.04	\$166.67	(\$556.37)	\$2,637.11	\$833.35	(\$1,803.76)	\$2,000.00
09-53-514 - Beverage Supplies	\$300.33	\$416.67	\$116.34	\$5,687.21	\$2,083.35	(\$3,603.86)	\$5,000.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**9 - Golf Course**  
**May to September 2017**

<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>
09-53-534 - Restaurant Loan-P	\$0.00	\$1,458.33	\$1,458.33	\$0.00	\$7,291.65	\$7,291.65	\$17,500.00
09-53-535 - Restaurant Loan-I	\$0.00	\$321.67	\$321.67	\$1,935.84	\$1,608.35	(\$327.49)	\$3,860.00
<b>Total Restaurant Operations</b>	<u>\$1,023.37</u>	<u>\$2,812.09</u>	<u>\$1,788.72</u>	<u>\$10,380.41</u>	<u>\$14,060.45</u>	<u>\$3,680.04</u>	<u>\$33,745.00</u>
<b>Total Expenses</b>	<u>\$38,850.53</u>	<u>\$35,257.17</u>	<u>(\$3,593.36)</u>	<u>\$268,537.39</u>	<u>\$176,285.85</u>	<u>(\$92,251.54)</u>	<u>\$423,086.00</u>
<b>Net Total</b>	\$8,622.83	(\$0.02)	(\$8,622.85)	\$23,332.79	(\$0.10)	(\$23,332.89)	\$0.00