

FUND BALANCES

December 31, 2018

<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	\$15,008.87	\$1,946,309.49	\$1,623,648.93	\$337,669.43
2	RECREATION	292,348.61	1,084,495.72	1,002,854.29	373,990.04
3	AUDIT	2,605.96	15,110.00	14,475.00	3,240.96
4	LIABILITY INSURANCE	41,728.16	137,289.83	55,620.10	123,397.89
5	PAVING & LIGHTING	18,297.00	10,837.79	0.00	29,134.79
6	SPECIAL RECREATION	42,452.82	210,978.69	138,824.62	114,606.89
7	DEBT SERVICE	5,196.04	806,762.90	923,915.60	(111,956.66)
8	SOCIAL SECURITY	34,791.90	99,237.97	66,494.60	67,535.27
9	GOLF COURSE	(35,777.90)	288,657.97	311,319.30	(58,439.23)
10	2018 REFERENDUM	(188,641.00)	1,351,309.91	776,315.61	386,353.30
	TOTAL F.S.P.D. FUNDS	\$228,010.46	\$5,950,990.27	\$4,913,468.05	\$1,265,532.68

CASH and LIABILITIES REPORT

December 31, 2018

<i>ACCOUNT DESCRIPTION</i>	<i>DECEMBER</i>	<i>NOVEMBER</i>	<i>OCTOBER</i>	<i>SEPTEMBER</i>
OPTCB CORP CHK - 1004	\$8,020.47	\$10,106.16	\$10,125.93	\$10,887.46
OPTCB REC CC - 1012	10,397.03	23,429.23	8,720.34	11,362.34
WEB REC CC - 3635	5,730.39	17,999.69	6,803.77	3,437.18
OPTCB DEPOSIT MM - 0849	576,543.96	1,259,411.80	1,552,858.43	1,836,908.15
OPTCB GOLF CC -1020	1,031.00	1,031.00	2,884.00	4,201.00
OPTCB GOLF DEP. ACCT. - 3651	1,549.05	1,549.05	3,994.50	6,447.00
PUBLIC FUNDS MM - 4619	102,958.43	160,952.29	192,833.83	199,229.15
OSLAD MM CHK - 9859	1,151.31	1,150.84	1,150.39	19,549.85
2018 REFERENDUM CHK - 0832	27,325.39	27,895.39	28,629.29	32,282.60
2018 REFERENDUM MM - 2978	549,668.91	549,314.34	547,971.59	696,564.11
MAIN OFFICE CASH REGISTER	200.00	200.00	200.00	200.00
GOLF COURSE CASH REGISTER	250.00	250.00	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
TOTAL CASH	\$1,284,825.94	\$2,053,289.79	\$2,356,972.07	\$2,821,868.84
LESS LIABILITY ITEMS:				
<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>Credit Cards in Transit</i>	(37.16)	0.00	0.00	0.00
<i>Sales Tax</i>	0.00	(75.16)	(71.87)	(885.47)
<i>SUTA</i>	(0.04)	(599.03)	(335.17)	(1,233.29)
<i>Rental Deposits</i>	(2,811.20)	(3,261.20)	(3,686.20)	(3,736.20)
<i>Golf Certificates</i>	(16,444.86)	(16,314.86)	(16,314.86)	(16,289.86)
TOTAL LIABILITIES	(19,293.26)	(20,250.25)	(20,408.10)	(22,144.82)
TOTAL CASH LESS LIABILITIES	\$1,265,532.68	\$2,033,039.54	\$2,336,563.97	\$2,799,724.02

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
01 - Corporate Accounts
May to December 2018

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)
Revenues							
Corporate General							
01-00-300 - Revenue Carryforward	\$0.00	\$4,166.67	\$4,166.67	\$0.00	\$33,333.36	\$33,333.36	\$50,000.00
01-00-301 - Property Tax	\$21,531.00	\$149,887.08	\$128,356.08	\$1,740,992.62	\$1,199,096.64	(\$541,895.98)	\$1,798,645.00
01-00-306 - Transfer from Special Recreat	\$0.00	\$7,592.33	\$7,592.33	\$45,554.00	\$60,738.64	\$15,184.64	\$91,108.00
01-00-321 - Interest Income	\$697.03	\$208.33	(\$488.70)	\$6,060.64	\$1,666.64	(\$4,394.00)	\$2,500.00
01-00-322 - Miscellaneous	\$101,935.00	\$83.33	(\$101,851.67)	\$118,935.40	\$666.64	(\$118,268.76)	\$1,000.00
01-00-342 - OSLAD Grant - Carryforward	\$0.00	\$8,333.33	\$8,333.33	\$0.00	\$66,666.64	\$66,666.64	\$100,000.00
01-00-343 - Trans from Rec/Director Salar	\$0.00	\$3,325.83	\$3,325.83	\$19,955.00	\$26,606.64	\$6,651.64	\$39,910.00
01-00-358 - Developer Donations	\$0.00	\$1,416.67	\$1,416.67	\$14,811.83	\$11,333.36	(\$3,478.47)	\$17,000.00
01-00-379 - Land & Equipment Note 70	\$0.00	\$9,498.58	\$9,498.58	\$0.00	\$75,988.64	\$75,988.64	\$113,983.00
Total Corporate General	\$124,163.03	\$184,512.15	\$60,349.12	\$1,946,309.49	\$1,476,097.20	(\$470,212.29)	\$2,214,146.00
Total Revenues	\$124,163.03	\$184,512.15	\$60,349.12	\$1,946,309.49	\$1,476,097.20	(\$470,212.29)	\$2,214,146.00
Expenses							
Administration							
01-50-400 - Clerical Salaries	\$7,408.86	\$5,318.25	(\$2,090.61)	\$62,664.76	\$42,546.00	(\$20,118.76)	\$63,819.00
01-50-401 - Executive Director Salary	\$12,348.47	\$12,402.50	\$54.03	\$101,211.95	\$99,220.00	(\$1,991.95)	\$148,830.00
01-50-402 - Administrative Assistant	\$4,308.60	\$4,234.33	(\$74.27)	\$33,623.17	\$33,874.64	\$251.47	\$50,812.00
01-50-403 - Health and Life Insurance	\$10,015.13	\$10,067.00	\$51.87	\$76,968.53	\$80,536.00	\$3,567.47	\$120,804.00
01-50-404 - Accounting Services	\$2,065.66	\$2,239.08	\$173.42	\$17,558.11	\$17,912.64	\$354.53	\$26,869.00
01-50-405 - Employer 403(b)(7) Contributi	\$5,338.28	\$6,055.17	\$716.89	\$44,150.29	\$48,441.36	\$4,291.07	\$72,662.00
01-50-408 - Office Manager	\$0.00	\$3,620.00	\$3,620.00	\$0.00	\$28,960.00	\$28,960.00	\$43,440.00
01-50-410 - Director	\$6,640.00	\$6,651.67	\$11.67	\$52,690.00	\$53,213.36	\$523.36	\$79,820.00
01-50-414 - Transfer to Supt of Rec	\$0.00	\$2,486.79	\$2,486.79	\$14,920.75	\$19,894.32	\$4,973.57	\$29,841.50
01-50-415 - HSA Funding	\$0.00	\$4,312.50	\$4,312.50	\$51,175.00	\$34,500.00	(\$16,675.00)	\$51,750.00
01-50-417 - Special Projects	\$0.00	\$375.00	\$375.00	\$1,500.00	\$3,000.00	\$1,500.00	\$4,500.00
01-50-434 - Communications - Cable/Phor	\$3,092.67	\$2,916.67	(\$176.00)	\$24,286.57	\$23,333.36	(\$953.21)	\$35,000.00
01-50-438 - Electric	\$13,448.46	\$5,666.67	(\$7,781.79)	\$84,075.82	\$45,333.36	(\$38,742.46)	\$68,000.00
01-50-441 - Water and Sewer	\$289.71	\$2,583.33	\$2,293.62	\$12,436.65	\$20,666.64	\$8,229.99	\$31,000.00
01-50-443 - Natural Gas	\$175.39	\$1,208.33	\$1,032.94	\$9,969.70	\$9,666.64	(\$303.06)	\$14,500.00
01-50-446 - Postage	\$1,352.99	\$583.33	(\$769.66)	\$5,127.03	\$4,666.64	(\$460.39)	\$7,000.00
01-50-470 - Staff Training & Support	\$5,264.47	\$3,333.33	(\$1,931.14)	\$24,504.90	\$26,666.64	\$2,161.74	\$40,000.00
01-50-471 - Office Supplies	\$307.84	\$708.33	\$400.49	\$3,985.41	\$5,666.64	\$1,681.23	\$8,500.00
01-50-472 - Computer Maintenance	\$9,619.70	\$3,500.00	(\$6,119.70)	\$35,219.71	\$28,000.00	(\$7,219.71)	\$42,000.00
01-50-490 - Transfer to Debt Service	\$0.00	\$16,889.33	\$16,889.33	\$101,336.00	\$135,114.64	\$33,778.64	\$202,672.00
01-50-495 - Contracted IT Services	\$5,641.00	\$5,641.00	\$0.00	\$45,128.00	\$45,128.00	\$0.00	\$67,692.00
01-50-496 - SHSD 161 Charges	\$0.00	\$2,500.00	\$2,500.00	\$30,000.00	\$20,000.00	(\$10,000.00)	\$30,000.00
Total Administration	\$87,317.23	\$103,292.61	\$15,975.38	\$832,532.35	\$826,340.88	(\$6,191.47)	\$1,239,511.50
Building & Grounds Operations							

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
01 - Corporate Accounts
May to December 2018

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)
01-51-401 - Improvement Projects	\$1,846.34	\$7,859.63	\$6,013.29	\$98,950.06	\$62,877.04	(\$36,073.02)	\$94,315.50
01-51-402 - Contracted Nat Areas Maint	\$6,944.44	\$5,000.00	(\$1,944.44)	\$40,326.52	\$40,000.00	(\$326.52)	\$60,000.00
01-51-407 - Building Equip. Maint.	\$159.58	\$625.00	\$465.42	\$159.58	\$5,000.00	\$4,840.42	\$7,500.00
01-51-408 - Superintendent of Parks	\$5,565.08	\$5,864.83	\$299.75	\$46,378.87	\$46,918.64	\$539.77	\$70,378.00
01-51-409 - Full Time Maintenance	\$5,526.57	\$5,809.50	\$282.93	\$47,799.06	\$46,476.00	(\$1,323.06)	\$69,714.00
01-51-410 - Building Maint. Supplies	\$443.01	\$1,250.00	\$806.99	\$4,254.78	\$10,000.00	\$5,745.22	\$15,000.00
01-51-411 - Building Repair	\$9,645.37	\$5,000.00	(\$4,645.37)	\$73,745.46	\$40,000.00	(\$33,745.46)	\$60,000.00
01-51-415 - Asst Supt of Parks	\$4,318.84	\$4,552.00	\$233.16	\$36,668.64	\$36,416.00	(\$252.64)	\$54,624.00
01-51-417 - Contracted Park Mowing	\$1,025.00	\$5,083.33	\$4,058.33	\$59,445.00	\$40,666.64	(\$18,778.36)	\$61,000.00
Total Building & Grounds Operations	\$35,474.23	\$41,044.29	\$5,570.06	\$407,727.97	\$328,354.32	(\$79,373.65)	\$492,531.50
Capital Equip.& Lease Loans							
01-52-424 - 2009 Equipment Note 5-P	\$0.00	\$1,750.00	\$1,750.00	\$0.00	\$14,000.00	\$14,000.00	\$21,000.00
01-52-429 - 2009 Equipment Note 5-I	\$0.00	\$89.58	\$89.58	\$542.03	\$716.64	\$174.61	\$1,075.00
01-52-437 - Land & Equipment Note 70-P	\$0.00	\$9,355.75	\$9,355.75	\$110,555.10	\$74,846.00	(\$35,709.10)	\$112,269.00
01-52-438 - Land & Equipment Note 70-I	\$0.00	\$142.83	\$142.83	\$1,058.42	\$1,142.64	\$84.22	\$1,714.00
01-52-445 - New Holland Loader Note 17-I	\$0.00	\$991.33	\$991.33	\$11,666.65	\$7,930.64	(\$3,736.01)	\$11,896.00
01-52-449 - New Holland Loader Note 17-I	\$0.00	\$19.17	\$19.17	\$229.58	\$153.36	(\$76.22)	\$230.00
01-52-451 - T.A.W. - I	\$0.00	\$299.58	\$299.58	\$3,800.00	\$2,396.64	(\$1,403.36)	\$3,595.00
01-52-457 - 2016 Transit & Explorer #210-	\$0.00	\$745.25	\$745.25	\$8,943.26	\$5,962.00	(\$2,981.26)	\$8,943.00
01-52-458 - 2016 Transit & Explorer #210-	\$0.00	\$48.08	\$48.08	\$576.80	\$384.64	(\$192.16)	\$577.00
01-52-459 - 2016 Ford Escape #211-P	\$0.00	\$536.50	\$536.50	\$6,438.00	\$4,292.00	(\$2,146.00)	\$6,438.00
01-52-460 - 2016 2016 Ford Escape #211-	\$0.00	\$34.58	\$34.58	\$414.80	\$276.64	(\$138.16)	\$415.00
01-52-461 - 2015 Ford F350 #206-P	\$0.00	\$420.25	\$420.25	\$5,042.62	\$3,362.00	(\$1,680.62)	\$5,043.00
01-52-462 - 2015 Ford F350 #206-I	\$0.00	\$27.08	\$27.08	\$325.24	\$216.64	(\$108.60)	\$325.00
01-52-471 - Network Servers Note 20-P	\$10,600.00	\$898.17	(\$9,701.83)	\$10,600.00	\$7,185.36	(\$3,414.64)	\$10,778.00
01-52-472 - Network Servers Note 20-I	\$177.55	\$29.58	(\$147.97)	\$352.14	\$236.64	(\$115.50)	\$355.00
01-52-477 - 2013 Peterbilt Note 16-P	\$0.00	\$989.58	\$989.58	\$11,875.00	\$7,916.64	(\$3,958.36)	\$11,875.00
01-52-478 - 2013 Peterbilt Note 16-I	\$0.00	\$105.42	\$105.42	\$760.59	\$843.36	\$82.77	\$1,265.00
01-52-480 - 2016 Ford F-250 #212-P	\$0.00	\$505.25	\$505.25	\$0.00	\$4,042.00	\$4,042.00	\$6,063.00
01-52-481 - 2016 Ford F-250 #212-I	\$0.00	\$32.58	\$32.58	\$0.00	\$260.64	\$260.64	\$391.00
01-52-482 - OPT Land & Equip. Note 70-P	\$0.00	\$1,916.67	\$1,916.67	\$0.00	\$15,333.36	\$15,333.36	\$23,000.00
01-52-483 - Capital Improvement Note 31-	\$0.00	\$1,458.33	\$1,458.33	\$17,500.00	\$11,666.64	(\$5,833.36)	\$17,500.00
01-52-484 - Capital Improvement Note 31-	\$0.00	\$279.67	\$279.67	\$3,352.48	\$2,237.36	(\$1,115.12)	\$3,356.00
01-52-485 - Land & Equip Note 70-I	\$0.00	\$166.67	\$166.67	\$0.00	\$1,333.36	\$1,333.36	\$2,000.00
Total Capital Equip.& Lease Loans	\$10,777.55	\$20,841.90	\$10,064.35	\$194,032.71	\$166,735.20	(\$27,297.51)	\$250,103.00
OSLAD Grant Expenses							
01-52-500 - Architect & Engineering	\$0.00	\$1,250.00	\$1,250.00	\$20,285.00	\$10,000.00	(\$10,285.00)	\$15,000.00
01-52-501 - Contracted Services	\$396.75	\$11,666.67	\$11,269.92	\$7,612.75	\$93,333.36	\$85,720.61	\$140,000.00
01-52-502 - Landscape Materials	\$0.00	\$2,083.33	\$2,083.33	\$44,833.20	\$16,666.64	(\$28,166.56)	\$25,000.00
01-52-503 - Amenities/Site Furnishings	\$0.00	\$4,166.67	\$4,166.67	\$114,601.95	\$33,333.36	(\$81,268.59)	\$50,000.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
01 - Corporate Accounts
May to December 2018

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)
01-52-504 - Permitting/Legal Cost/Printing	\$0.00	\$166.67	\$166.67	\$2,023.00	\$1,333.36	(\$689.64)	\$2,000.00
Total OSLAD Grant Expenses	<u>\$396.75</u>	<u>\$19,333.34</u>	<u>\$18,936.59</u>	<u>\$189,355.90</u>	<u>\$154,666.72</u>	<u>(\$34,689.18)</u>	<u>\$232,000.00</u>
Total Expenses	<u>\$133,965.76</u>	<u>\$184,512.14</u>	<u>\$50,546.38</u>	<u>\$1,623,648.93</u>	<u>\$1,476,097.12</u>	<u>(\$147,551.81)</u>	<u>\$2,214,146.00</u>
Net Total	(\$9,802.73)	\$0.01	\$9,802.74	\$322,660.56	\$0.08	(\$322,660.48)	\$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02 - Programming
May to December 2018

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)
Revenues							
Programming							
02-00-306 - Concession	\$255.00	\$125.00	(\$130.00)	\$1,975.00	\$1,000.00	(\$975.00)	\$1,500.00
02-00-326 - Transfer from ELC	\$0.00	\$833.33	\$833.33	\$5,000.00	\$6,666.64	\$1,666.64	\$10,000.00
02-00-327 - Transfer from BAS	\$0.00	\$8,583.33	\$8,583.33	\$51,500.00	\$68,666.64	\$17,166.64	\$103,000.00
02-00-328 - Transfer from Dance	\$0.00	\$3,708.33	\$3,708.33	\$22,250.00	\$29,666.64	\$7,416.64	\$44,500.00
02-00-353 - Program Fees	\$2,416.50	\$12,833.33	\$10,416.83	\$93,999.71	\$102,666.64	\$8,666.93	\$154,000.00
02-00-354 - Non-Resident Fees	\$1,172.50	\$4,166.67	\$2,994.17	\$15,262.17	\$33,333.36	\$18,071.19	\$50,000.00
02-00-359 - Donations	\$0.00	\$83.33	\$83.33	\$0.00	\$666.64	\$666.64	\$1,000.00
02-00-360 - Facility Rentals	\$600.00	\$1,666.67	\$1,066.67	\$17,655.00	\$13,333.36	(\$4,321.64)	\$20,000.00
02-00-375 - Program Refunds	(\$25.00)	(\$541.67)	(\$516.67)	(\$1,585.06)	(\$4,333.36)	(\$2,748.30)	(\$6,500.00)
02-00-376 - Trans from Corp Supt of Rec	\$0.00	\$2,486.79	\$2,486.79	\$14,920.75	\$19,894.32	\$4,973.57	\$29,841.50
02-00-377 - Trans from Dog Obedience	\$0.00	\$416.67	\$416.67	\$2,500.00	\$3,333.36	\$833.36	\$5,000.00
Total Programming	\$4,419.00	\$34,361.78	\$29,942.78	\$223,477.57	\$274,894.24	\$51,416.67	\$412,341.50
Total Revenues	\$4,419.00	\$34,361.78	\$29,942.78	\$223,477.57	\$274,894.24	\$51,416.67	\$412,341.50
Expenses							
Programming							
02-53-403 - Instructor Salaries	\$2,294.45	\$5,666.67	\$3,372.22	\$48,877.76	\$45,333.36	(\$3,544.40)	\$68,000.00
02-53-416 - Rental Permit Fee	\$175.00	\$250.00	\$75.00	\$1,400.00	\$2,000.00	\$600.00	\$3,000.00
02-53-417 - Recreation Supervisors	\$7,345.88	\$7,083.33	(\$262.55)	\$57,499.08	\$56,666.64	(\$832.44)	\$85,000.00
02-53-418 - Superintendent of Recreation	\$4,940.38	\$4,973.58	\$33.20	\$40,305.81	\$39,788.64	(\$517.17)	\$59,683.00
02-53-447 - Brochure Printing	\$0.00	\$1,166.67	\$1,166.67	\$10,080.00	\$9,333.36	(\$746.64)	\$14,000.00
02-53-452 - Trans to Corp Dir. Salary	\$0.00	\$3,325.83	\$3,325.83	\$19,955.00	\$26,606.64	\$6,651.64	\$39,910.00
02-53-455 - Professional Contract Service	\$1,135.91	\$3,333.33	\$2,197.42	\$22,443.44	\$26,666.64	\$4,223.20	\$40,000.00
02-53-456 - Concession Stand Salaries	\$0.00	\$166.67	\$166.67	\$1,143.64	\$1,333.36	\$189.72	\$2,000.00
02-53-458 - Prog Supplies-Reimbursemen	\$0.00	(\$416.67)	(\$416.67)	(\$951.00)	(\$3,333.36)	(\$2,382.36)	(\$5,000.00)
02-53-459 - Concession Expense	\$125.02	\$125.00	(\$0.02)	\$1,090.96	\$1,000.00	(\$90.96)	\$1,500.00
02-53-464 - Capital Purchases	\$0.00	\$3,312.38	\$3,312.38	\$0.00	\$26,499.04	\$26,499.04	\$39,748.50
02-53-472 - Program Supplies	\$1,012.95	\$4,375.00	\$3,362.05	\$20,356.42	\$35,000.00	\$14,643.58	\$52,500.00
02-53-480 - Facility Monitors	\$1,128.87	\$1,000.00	(\$128.87)	\$8,401.22	\$8,000.00	(\$401.22)	\$12,000.00
Total Programming	\$18,158.46	\$34,361.79	\$16,203.33	\$230,602.33	\$274,894.32	\$44,291.99	\$412,341.50
Total Expenses	\$18,158.46	\$34,361.79	\$16,203.33	\$230,602.33	\$274,894.32	\$44,291.99	\$412,341.50
Net Total	(\$13,739.46)	(\$0.01)	\$13,739.45	(\$7,124.76)	(\$0.08)	\$7,124.68	\$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.1 - Building and Grounds
May to December 2018

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)
Revenues							
Building and Grounds							
02-00-301 - Property Tax - Recreation	\$5,436.40	\$33,845.25	\$28,408.85	\$439,745.23	\$270,762.00	(\$168,983.23)	\$406,143.00
02-00-302 - Replacement Tax	\$32.61	\$45.83	\$13.22	\$517.40	\$366.64	(\$150.76)	\$550.00
Total Building and Grounds	\$5,469.01	\$33,891.08	\$28,422.07	\$440,262.63	\$271,128.64	(\$169,133.99)	\$406,693.00
Total Revenues	\$5,469.01	\$33,891.08	\$28,422.07	\$440,262.63	\$271,128.64	(\$169,133.99)	\$406,693.00
Expenses							
Building and Grounds							
02-51-400 - Park Seasonal Salaries	\$2,003.25	\$6,750.00	\$4,746.75	\$73,010.04	\$54,000.00	(\$19,010.04)	\$81,000.00
02-51-401 - GCA Building Maint Contract	\$2,719.63	\$2,750.00	\$30.37	\$21,757.04	\$22,000.00	\$242.96	\$33,000.00
02-51-417 - Maintenance Supplies/Service	\$9,602.66	\$6,726.58	(\$2,876.08)	\$82,792.87	\$53,812.64	(\$28,980.23)	\$80,719.00
02-51-418 - Equipment Purchase/Rental	\$7,469.82	\$4,895.67	(\$2,574.15)	\$61,126.50	\$39,165.36	(\$21,961.14)	\$58,748.00
02-51-419 - Equipment Repair/Parts	\$4,519.37	\$6,411.50	\$1,892.13	\$103,713.37	\$51,292.00	(\$52,421.37)	\$76,938.00
02-51-420 - Fountain Maintenance	\$0.00	\$541.67	\$541.67	\$11,014.67	\$4,333.36	(\$6,681.31)	\$6,500.00
02-51-426 - Refuse & Porta Potties	\$1,396.65	\$2,500.00	\$1,103.35	\$27,722.35	\$20,000.00	(\$7,722.35)	\$30,000.00
02-51-428 - Building Custodian	\$746.25	\$982.33	\$236.08	\$7,065.00	\$7,858.64	\$793.64	\$11,788.00
02-51-476 - Gas/Diesel/Oil	\$695.09	\$2,333.33	\$1,638.24	\$23,302.22	\$18,666.64	(\$4,635.58)	\$28,000.00
Total Building and Grounds	\$29,152.72	\$33,891.08	\$4,738.36	\$411,504.06	\$271,128.64	(\$140,375.42)	\$406,693.00
Total Expenses	\$29,152.72	\$33,891.08	\$4,738.36	\$411,504.06	\$271,128.64	(\$140,375.42)	\$406,693.00
Net Total	(\$23,683.71)	\$0.00	\$23,683.71	\$28,758.57	\$0.00	(\$28,758.57)	\$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.2 - Early Learning Center
May to December 2018

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)
Revenues							
Early Learning Center							
02-00-310 - Program Fees	\$3,684.13	\$8,083.33	\$4,399.20	\$57,210.72	\$64,666.64	\$7,455.92	\$97,000.00
02-00-317 - Program Refunds	\$0.00	(\$333.33)	(\$333.33)	(\$2,069.23)	(\$2,666.64)	(\$597.41)	(\$4,000.00)
Total Early Learning Center	<u>\$3,684.13</u>	<u>\$7,750.00</u>	<u>\$4,065.87</u>	<u>\$55,141.49</u>	<u>\$62,000.00</u>	<u>\$6,858.51</u>	<u>\$93,000.00</u>
Total Revenues	<u>\$3,684.13</u>	<u>\$7,750.00</u>	<u>\$4,065.87</u>	<u>\$55,141.49</u>	<u>\$62,000.00</u>	<u>\$6,858.51</u>	<u>\$93,000.00</u>
Expenses							
Early Learning Center							
02-53-411 - Staff Salaries	\$5,830.00	\$6,500.00	\$670.00	\$42,944.64	\$52,000.00	\$9,055.36	\$78,000.00
02-53-413 - Program Supplies	\$928.43	\$416.67	(\$511.76)	\$3,373.57	\$3,333.36	(\$40.21)	\$5,000.00
02-53-415 - Transfer to Rec Programs	\$0.00	\$833.33	\$833.33	\$5,000.00	\$6,666.64	\$1,666.64	\$10,000.00
Total Early Learning Center	<u>\$6,758.43</u>	<u>\$7,750.00</u>	<u>\$991.57</u>	<u>\$51,318.21</u>	<u>\$62,000.00</u>	<u>\$10,681.79</u>	<u>\$93,000.00</u>
Total Expenses	<u>\$6,758.43</u>	<u>\$7,750.00</u>	<u>\$991.57</u>	<u>\$51,318.21</u>	<u>\$62,000.00</u>	<u>\$10,681.79</u>	<u>\$93,000.00</u>
Net Total	(\$3,074.30)	\$0.00	\$3,074.30	\$3,823.28	\$0.00	(\$3,823.28)	\$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
 02.3 - F.A.N.
 May to December 2018

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)
Revenues							
F.A.N.							
02-00-307 - Property Taxes	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$32,000.00	\$32,000.00	\$48,000.00
02-00-361 - Annual Membership Fees	\$7,192.50	\$3,750.00	(\$3,442.50)	\$43,691.25	\$30,000.00	(\$13,691.25)	\$45,000.00
02-00-362 - Daily Admission Fees	\$5,510.00	\$3,166.67	(\$2,343.33)	\$25,070.00	\$25,333.36	\$263.36	\$38,000.00
02-00-363 - Group Rental Income	\$4,762.50	\$2,500.00	(\$2,262.50)	\$23,182.50	\$20,000.00	(\$3,182.50)	\$30,000.00
Total F.A.N.	\$17,465.00	\$13,416.67	(\$4,048.33)	\$91,943.75	\$107,333.36	\$15,389.61	\$161,000.00
Total Revenues	\$17,465.00	\$13,416.67	(\$4,048.33)	\$91,943.75	\$107,333.36	\$15,389.61	\$161,000.00
Expenses							
F.A.N.							
02-53-445 - Building Supervisors	\$4,890.56	\$4,583.33	(\$307.23)	\$35,338.37	\$36,666.64	\$1,328.27	\$55,000.00
02-53-446 - Program Supplies	\$22.77	\$333.33	\$310.56	\$2,217.32	\$2,666.64	\$449.32	\$4,000.00
02-53-448 - LWN School Dist. 210 Charge	\$0.00	\$2,166.67	\$2,166.67	\$13,500.00	\$17,333.36	\$3,833.36	\$26,000.00
02-53-449 - Improvment Projects	\$0.00	\$370.17	\$370.17	\$0.00	\$2,961.36	\$2,961.36	\$4,442.00
02-53-453 - Building Custodian	\$911.25	\$982.33	\$71.08	\$7,271.25	\$7,858.64	\$587.39	\$11,788.00
02-53-454 - Contracted Landscaping	\$0.00	\$3,666.67	\$3,666.67	\$34,775.00	\$29,333.36	(\$5,441.64)	\$44,000.00
02-53-457 - Facility/Equipment Repair	\$4,305.75	\$689.17	(\$3,616.58)	\$13,312.30	\$5,513.36	(\$7,798.94)	\$8,270.00
02-53-465 - Snow Removal	\$0.00	\$625.00	\$625.00	\$0.00	\$5,000.00	\$5,000.00	\$7,500.00
Total F.A.N.	\$10,130.33	\$13,416.67	\$3,286.34	\$106,414.24	\$107,333.36	\$919.12	\$161,000.00
Total Expenses	\$10,130.33	\$13,416.67	\$3,286.34	\$106,414.24	\$107,333.36	\$919.12	\$161,000.00
Net Total	\$7,334.67	\$0.00	(\$7,334.67)	(\$14,470.49)	\$0.00	\$14,470.49	\$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.4 - B. & A.S.
May to December 2018

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)
Revenues							
Before & After School Program							
02-00-370 - B.A.S. Fees	\$14,850.28	\$16,666.67	\$1,816.39	\$110,626.04	\$133,333.36	\$22,707.32	\$200,000.00
02-00-371 - Program Refunds	\$0.00	(\$83.33)	(\$83.33)	(\$77.80)	(\$666.64)	(\$588.84)	(\$1,000.00)
Total Before & After School Program	<u>\$14,850.28</u>	<u>\$16,583.34</u>	<u>\$1,733.06</u>	<u>\$110,548.24</u>	<u>\$132,666.72</u>	<u>\$22,118.48</u>	<u>\$199,000.00</u>
Total Revenues	<u><u>\$14,850.28</u></u>	<u><u>\$16,583.34</u></u>	<u><u>\$1,733.06</u></u>	<u><u>\$110,548.24</u></u>	<u><u>\$132,666.72</u></u>	<u><u>\$22,118.48</u></u>	<u><u>\$199,000.00</u></u>
Expenses							
Before & After School Program							
02-53-461 - Staff Salaries	\$6,689.76	\$7,500.00	\$810.24	\$41,930.35	\$60,000.00	\$18,069.65	\$90,000.00
02-53-462 - Program Supplies	\$637.73	\$500.00	(\$137.73)	\$3,376.37	\$4,000.00	\$623.63	\$6,000.00
02-53-463 - Transfer to Rec Programs	\$0.00	\$8,583.33	\$8,583.33	\$51,500.00	\$68,666.64	\$17,166.64	\$103,000.00
Total Before & After School Program	<u>\$7,327.49</u>	<u>\$16,583.33</u>	<u>\$9,255.84</u>	<u>\$96,806.72</u>	<u>\$132,666.64</u>	<u>\$35,859.92</u>	<u>\$199,000.00</u>
Total Expenses	<u><u>\$7,327.49</u></u>	<u><u>\$16,583.33</u></u>	<u><u>\$9,255.84</u></u>	<u><u>\$96,806.72</u></u>	<u><u>\$132,666.64</u></u>	<u><u>\$35,859.92</u></u>	<u><u>\$199,000.00</u></u>
Net Total	\$7,522.79	\$0.01	(\$7,522.78)	\$13,741.52	\$0.08	(\$13,741.44)	\$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.5 - Dance Program
May to December 2018

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)
Revenues							
Dance Program Income							
02-00-380 - Dance Program Fees	\$33,097.19	\$12,500.00	(\$20,597.19)	\$123,460.54	\$100,000.00	(\$23,460.54)	\$150,000.00
02-00-381 - Program Refunds	\$0.00	(\$83.33)	(\$83.33)	(\$210.00)	(\$666.64)	(\$456.64)	(\$1,000.00)
02-00-383 - Dance Apparel/Misc.	\$140.00	\$166.67	\$26.67	\$9,186.00	\$1,333.36	(\$7,852.64)	\$2,000.00
Total Dance Program Income	<u>\$33,237.19</u>	<u>\$12,583.34</u>	<u>(\$20,653.85)</u>	<u>\$132,436.54</u>	<u>\$100,666.72</u>	<u>(\$31,769.82)</u>	<u>\$151,000.00</u>
Total Revenues	<u>\$33,237.19</u>	<u>\$12,583.34</u>	<u>(\$20,653.85)</u>	<u>\$132,436.54</u>	<u>\$100,666.72</u>	<u>(\$31,769.82)</u>	<u>\$151,000.00</u>
Expenses							
Dance Program Expense							
02-53-470 - Dance Instructors/Aides	\$9,617.75	\$5,416.67	(\$4,201.08)	\$44,361.51	\$43,333.36	(\$1,028.15)	\$65,000.00
02-53-477 - Equipment Purchases	\$0.00	\$125.00	\$125.00	\$3,438.96	\$1,000.00	(\$2,438.96)	\$1,500.00
02-53-478 - Program Supplies	\$3,626.98	\$2,500.00	(\$1,126.98)	\$15,593.56	\$20,000.00	\$4,406.44	\$30,000.00
02-53-479 - Transfer to Rec Programs	\$0.00	\$3,708.33	\$3,708.33	\$22,250.00	\$29,666.64	\$7,416.64	\$44,500.00
02-53-482 - Dance Costumes	\$10,597.50	\$2,500.00	(\$8,097.50)	\$8,677.70	\$20,000.00	\$11,322.30	\$30,000.00
02-53-483 - Dance Costumes Reimbursen	\$0.00	(\$1,666.67)	(\$1,666.67)	\$0.00	(\$13,333.36)	(\$13,333.36)	(\$20,000.00)
Total Dance Program Expense	<u>\$23,842.23</u>	<u>\$12,583.33</u>	<u>(\$11,258.90)</u>	<u>\$94,321.73</u>	<u>\$100,666.64</u>	<u>\$6,344.91</u>	<u>\$151,000.00</u>
Total Expenses	<u>\$23,842.23</u>	<u>\$12,583.33</u>	<u>(\$11,258.90)</u>	<u>\$94,321.73</u>	<u>\$100,666.64</u>	<u>\$6,344.91</u>	<u>\$151,000.00</u>
Net Total	\$9,394.96	\$0.01	(\$9,394.95)	\$38,114.81	\$0.08	(\$38,114.73)	\$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.6 - Dog Obedience
May to December 2018

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)
Revenues							
Dog Obedience Program							
02-00-390 - Dog Obedience Fees	\$872.50	\$3,916.67	\$3,044.17	\$31,148.00	\$31,333.36	\$185.36	\$47,000.00
02-00-391 - Program Refunds	\$0.00	(\$41.67)	(\$41.67)	(\$462.50)	(\$333.36)	\$129.14	(\$500.00)
Total Dog Obedience Program	<u>\$872.50</u>	<u>\$3,875.00</u>	<u>\$3,002.50</u>	<u>\$30,685.50</u>	<u>\$31,000.00</u>	<u>\$314.50</u>	<u>\$46,500.00</u>
Total Revenues	<u>\$872.50</u>	<u>\$3,875.00</u>	<u>\$3,002.50</u>	<u>\$30,685.50</u>	<u>\$31,000.00</u>	<u>\$314.50</u>	<u>\$46,500.00</u>
Expenses							
Dog Obedience Program							
02-53-490 - Program Instructor	\$0.00	\$2,333.33	\$2,333.33	\$9,387.00	\$18,666.64	\$9,279.64	\$28,000.00
02-53-491 - LW210 Remittance	\$0.00	\$1,083.33	\$1,083.33	\$0.00	\$8,666.64	\$8,666.64	\$13,000.00
02-53-492 - Transfer to Rec Programs	\$0.00	\$416.67	\$416.67	\$2,500.00	\$3,333.36	\$833.36	\$5,000.00
02-53-493 - Equipment/Misc	\$0.00	\$41.67	\$41.67	\$0.00	\$333.36	\$333.36	\$500.00
Total Dog Obedience Program	<u>\$0.00</u>	<u>\$3,875.00</u>	<u>\$3,875.00</u>	<u>\$11,887.00</u>	<u>\$31,000.00</u>	<u>\$19,113.00</u>	<u>\$46,500.00</u>
Total Expenses	<u>\$0.00</u>	<u>\$3,875.00</u>	<u>\$3,875.00</u>	<u>\$11,887.00</u>	<u>\$31,000.00</u>	<u>\$19,113.00</u>	<u>\$46,500.00</u>
Net Total	\$872.50	\$0.00	(\$872.50)	\$18,798.50	\$0.00	(\$18,798.50)	\$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
03 - Audit
May to December 2018

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)
Revenues							
Audit General							
03-00-301 - Property Tax	\$182.08	\$1,267.50	\$1,085.42	\$15,110.00	\$10,140.00	(\$4,970.00)	\$15,210.00
Total Audit General	\$182.08	\$1,267.50	\$1,085.42	\$15,110.00	\$10,140.00	(\$4,970.00)	\$15,210.00
Total Revenues	\$182.08	\$1,267.50	\$1,085.42	\$15,110.00	\$10,140.00	(\$4,970.00)	\$15,210.00
Expenses							
Audit							
03-50-401 - Accounting Services	\$0.00	\$1,267.50	\$1,267.50	\$14,475.00	\$10,140.00	(\$4,335.00)	\$15,210.00
Total Audit	\$0.00	\$1,267.50	\$1,267.50	\$14,475.00	\$10,140.00	(\$4,335.00)	\$15,210.00
Total Expenses	\$0.00	\$1,267.50	\$1,267.50	\$14,475.00	\$10,140.00	(\$4,335.00)	\$15,210.00
Net Total	\$182.08	\$0.00	(\$182.08)	\$635.00	\$0.00	(\$635.00)	\$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
04 - Liability Insurance
May to December 2018

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)
Revenues							
Insurance General							
04-00-301 - Property Tax	\$1,690.75	\$11,770.00	\$10,079.25	\$137,289.83	\$94,160.00	(\$43,129.83)	\$141,240.00
Total Insurance General	<u>\$1,690.75</u>	<u>\$11,770.00</u>	<u>\$10,079.25</u>	<u>\$137,289.83</u>	<u>\$94,160.00</u>	<u>(\$43,129.83)</u>	<u>\$141,240.00</u>
Total Revenues	<u>\$1,690.75</u>	<u>\$11,770.00</u>	<u>\$10,079.25</u>	<u>\$137,289.83</u>	<u>\$94,160.00</u>	<u>(\$43,129.83)</u>	<u>\$141,240.00</u>
Expenses							
Liability Insurance							
04-50-412 - Risk Management Salary	\$958.75	\$1,030.00	\$71.25	\$8,206.25	\$8,240.00	\$33.75	\$12,360.00
04-50-430 - PDRMA	\$0.00	\$4,583.33	\$4,583.33	\$27,490.56	\$36,666.64	\$9,176.08	\$55,000.00
04-50-431 - State Unemployment Ins	\$203.70	\$500.00	\$296.30	\$2,820.66	\$4,000.00	\$1,179.34	\$6,000.00
04-50-432 - Legal Fees	\$765.00	\$1,666.67	\$901.67	\$9,226.62	\$13,333.36	\$4,106.74	\$20,000.00
04-50-433 - Security Link/ADT/Repairs	\$0.00	\$166.67	\$166.67	\$0.00	\$1,333.36	\$1,333.36	\$2,000.00
04-50-434 - Preventive Hazard Repairs	\$1,181.92	\$3,290.00	\$2,108.08	\$7,222.76	\$26,320.00	\$19,097.24	\$39,480.00
04-50-437 - Contracted Services	\$18.50	\$533.33	\$514.83	\$653.25	\$4,266.64	\$3,613.39	\$6,400.00
Total Liability Insurance	<u>\$3,127.87</u>	<u>\$11,770.00</u>	<u>\$8,642.13</u>	<u>\$55,620.10</u>	<u>\$94,160.00</u>	<u>\$38,539.90</u>	<u>\$141,240.00</u>
Total Expenses	<u>\$3,127.87</u>	<u>\$11,770.00</u>	<u>\$8,642.13</u>	<u>\$55,620.10</u>	<u>\$94,160.00</u>	<u>\$38,539.90</u>	<u>\$141,240.00</u>
Net Total	(\$1,437.12)	\$0.00	\$1,437.12	\$81,669.73	\$0.00	(\$81,669.73)	\$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
05 - Paving & Lighting
May to December 2018

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)
Revenues							
Paving & Lighting General							
05-00-300 - Revenue Carryforward	\$0.00	\$520.42	\$520.42	\$0.00	\$4,163.36	\$4,163.36	\$6,245.00
05-00-301 - Property Tax	\$130.06	\$905.33	\$775.27	\$10,837.79	\$7,242.64	(\$3,595.15)	\$10,864.00
Total Paving & Lighting General	<u>\$130.06</u>	<u>\$1,425.75</u>	<u>\$1,295.69</u>	<u>\$10,837.79</u>	<u>\$11,406.00</u>	<u>\$568.21</u>	<u>\$17,109.00</u>
Total Revenues	<u>\$130.06</u>	<u>\$1,425.75</u>	<u>\$1,295.69</u>	<u>\$10,837.79</u>	<u>\$11,406.00</u>	<u>\$568.21</u>	<u>\$17,109.00</u>
Expenses							
Paving & Lighting							
05-50-401 - Paving	\$0.00	\$833.33	\$833.33	\$0.00	\$6,666.64	\$6,666.64	\$10,000.00
05-50-402 - Lighting	\$0.00	\$592.42	\$592.42	\$0.00	\$4,739.36	\$4,739.36	\$7,109.00
Total Paving & Lighting	<u>\$0.00</u>	<u>\$1,425.75</u>	<u>\$1,425.75</u>	<u>\$0.00</u>	<u>\$11,406.00</u>	<u>\$11,406.00</u>	<u>\$17,109.00</u>
Total Expenses	<u>\$0.00</u>	<u>\$1,425.75</u>	<u>\$1,425.75</u>	<u>\$0.00</u>	<u>\$11,406.00</u>	<u>\$11,406.00</u>	<u>\$17,109.00</u>
Net Total	\$130.06	\$0.00	(\$130.06)	\$10,837.79	\$0.00	(\$10,837.79)	\$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
06 - Special Recreation
May to December 2018

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)
Revenues							
Special Recreation General							
06-00-301 - Property Tax	\$2,607.65	\$17,902.92	\$15,295.27	\$210,978.69	\$143,223.36	(\$67,755.33)	\$214,835.00
Total Special Recreation General	\$2,607.65	\$17,902.92	\$15,295.27	\$210,978.69	\$143,223.36	(\$67,755.33)	\$214,835.00
Total Revenues	\$2,607.65	\$17,902.92	\$15,295.27	\$210,978.69	\$143,223.36	(\$67,755.33)	\$214,835.00
Expenses							
Special Recreation							
06-50-401 - Payment to LWSRA	\$0.00	\$10,185.58	\$10,185.58	\$93,270.62	\$81,484.64	(\$11,785.98)	\$122,227.00
06-50-402 - Program Aide	\$0.00	\$125.00	\$125.00	\$0.00	\$1,000.00	\$1,000.00	\$1,500.00
06-50-404 - Transfer to Corporate	\$0.00	\$7,592.33	\$7,592.33	\$45,554.00	\$60,738.64	\$15,184.64	\$91,108.00
Total Special Recreation	\$0.00	\$17,902.91	\$17,902.91	\$138,824.62	\$143,223.28	\$4,398.66	\$214,835.00
Total Expenses	\$0.00	\$17,902.91	\$17,902.91	\$138,824.62	\$143,223.28	\$4,398.66	\$214,835.00
Net Total	\$2,607.65	\$0.01	(\$2,607.64)	\$72,154.07	\$0.08	(\$72,153.99)	\$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
07 - Debt Service
May to December 2018

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)
Revenues							
Debt Service General							
07-00-301 - Property Tax	\$8,700.83	\$60,690.75	\$51,989.92	\$705,426.90	\$485,526.00	(\$219,900.90)	\$728,289.00
07-00-302 - Transfer from Corporate	\$0.00	\$16,889.33	\$16,889.33	\$101,336.00	\$135,114.64	\$33,778.64	\$202,672.00
Total Debt Service General	<u>\$8,700.83</u>	<u>\$77,580.08</u>	<u>\$68,879.25</u>	<u>\$806,762.90</u>	<u>\$620,640.64</u>	<u>(\$186,122.26)</u>	<u>\$930,961.00</u>
Total Revenues	<u>\$8,700.83</u>	<u>\$77,580.08</u>	<u>\$68,879.25</u>	<u>\$806,762.90</u>	<u>\$620,640.64</u>	<u>(\$186,122.26)</u>	<u>\$930,961.00</u>
Expenses							
Debt Service							
07-50-401 - 2002 G.O. Ref Bond-P	\$249,229.00	\$20,769.08	(\$228,459.92)	\$249,229.00	\$166,152.64	(\$83,076.36)	\$249,229.00
07-50-402 - OPT Mini-Bond Nov-P	\$0.00	\$8,833.33	\$8,833.33	\$106,000.00	\$70,666.64	(\$35,333.36)	\$106,000.00
07-50-405 - 2010 G.O. Bond-P	\$25,000.00	\$2,083.33	(\$22,916.67)	\$25,000.00	\$16,666.64	(\$8,333.36)	\$25,000.00
07-50-409 - 2009 G.O. Bond-P	\$55,000.00	\$4,583.33	(\$50,416.67)	\$55,000.00	\$36,666.64	(\$18,333.36)	\$55,000.00
07-50-421 - 2002 G.O. Ref Bond-I	\$365,771.00	\$30,480.92	(\$335,290.08)	\$365,771.00	\$243,847.36	(\$121,923.64)	\$365,771.00
07-50-422 - OPT Mini-Bond Nov-I	\$0.00	\$353.17	\$353.17	\$4,118.10	\$2,825.36	(\$1,292.74)	\$4,238.00
07-50-425 - 2010 G.O. Bond-I	\$38,011.25	\$6,335.25	(\$31,676.00)	\$76,022.50	\$50,682.00	(\$25,340.50)	\$76,023.00
07-50-429 - 2009 G.O. Bond-I	\$19,850.00	\$3,308.33	(\$16,541.67)	\$39,700.00	\$26,466.64	(\$13,233.36)	\$39,700.00
07-50-473 - Legal Fees	\$0.00	\$833.33	\$833.33	\$3,075.00	\$6,666.64	\$3,591.64	\$10,000.00
Total Debt Service	<u>\$752,861.25</u>	<u>\$77,580.07</u>	<u>(\$675,281.18)</u>	<u>\$923,915.60</u>	<u>\$620,640.56</u>	<u>(\$303,275.04)</u>	<u>\$930,961.00</u>
Total Expenses	<u>\$752,861.25</u>	<u>\$77,580.07</u>	<u>(\$675,281.18)</u>	<u>\$923,915.60</u>	<u>\$620,640.56</u>	<u>(\$303,275.04)</u>	<u>\$930,961.00</u>
Net Total	(\$744,160.42)	\$0.01	\$744,160.43	(\$117,152.70)	\$0.08	\$117,152.78	\$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
08 - Social Security
May to December 2018

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)
Revenues							
Social Security General							
08-00-301 - Property Tax	\$1,222.52	\$8,510.58	\$7,288.06	\$99,237.97	\$68,084.64	(\$31,153.33)	\$102,127.00
Total Social Security General	<u>\$1,222.52</u>	<u>\$8,510.58</u>	<u>\$7,288.06</u>	<u>\$99,237.97</u>	<u>\$68,084.64</u>	<u>(\$31,153.33)</u>	<u>\$102,127.00</u>
Total Revenues	<u>\$1,222.52</u>	<u>\$8,510.58</u>	<u>\$7,288.06</u>	<u>\$99,237.97</u>	<u>\$68,084.64</u>	<u>(\$31,153.33)</u>	<u>\$102,127.00</u>
Expenses							
Social Security							
08-50-401 - Employer F.I.C.A.	\$5,168.77	\$6,900.58	\$1,731.81	\$53,617.42	\$55,204.64	\$1,587.22	\$82,807.00
08-50-402 - Employer Medicare	\$1,387.91	\$1,610.00	\$222.09	\$12,877.18	\$12,880.00	\$2.82	\$19,320.00
Total Social Security	<u>\$6,556.68</u>	<u>\$8,510.58</u>	<u>\$1,953.90</u>	<u>\$66,494.60</u>	<u>\$68,084.64</u>	<u>\$1,590.04</u>	<u>\$102,127.00</u>
Total Expenses	<u>\$6,556.68</u>	<u>\$8,510.58</u>	<u>\$1,953.90</u>	<u>\$66,494.60</u>	<u>\$68,084.64</u>	<u>\$1,590.04</u>	<u>\$102,127.00</u>
Net Total	(\$5,334.16)	\$0.00	\$5,334.16	\$32,743.37	\$0.00	(\$32,743.37)	\$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
09 - Golf Course
May to December 2018

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)
Revenues							
Golf Course							
09-00-371 - Membership Fees	\$0.00	\$1,166.67	\$1,166.67	\$530.00	\$9,333.36	\$8,803.36	\$14,000.00
09-00-372 - Greens Fees	\$0.00	\$12,500.00	\$12,500.00	\$113,133.53	\$100,000.00	(\$13,133.53)	\$150,000.00
09-00-373 - Driving Range Fees	\$0.00	\$6,250.00	\$6,250.00	\$60,683.00	\$50,000.00	(\$10,683.00)	\$75,000.00
09-00-374 - Rental Cart & Clubs	\$0.00	\$5,000.00	\$5,000.00	\$53,676.00	\$40,000.00	(\$13,676.00)	\$60,000.00
09-00-375 - Beverage Sales	\$0.00	\$1,000.00	\$1,000.00	\$15,788.69	\$8,000.00	(\$7,788.69)	\$12,000.00
09-00-376 - Group Greens/Range Fees	\$0.00	\$387.50	\$387.50	\$0.00	\$3,100.00	\$3,100.00	\$4,650.00
09-00-378 - Merchandise	\$0.00	\$375.00	\$375.00	\$2,614.80	\$3,000.00	\$385.20	\$4,500.00
09-00-379 - Golf Lessons	\$0.00	\$416.67	\$416.67	\$1,653.13	\$3,333.36	\$1,680.23	\$5,000.00
09-00-380 - Leagues	\$0.00	\$208.33	\$208.33	\$910.00	\$1,666.64	\$756.64	\$2,500.00
09-00-381 - Special Events/Programs	\$0.00	\$208.33	\$208.33	\$270.00	\$1,666.64	\$1,396.64	\$2,500.00
09-00-384 - SchlrsHP/Com Group Support	\$0.00	\$916.67	\$916.67	\$11,590.00	\$7,333.36	(\$4,256.64)	\$11,000.00
09-00-386 - Restaurant Revenue	\$0.00	\$833.33	\$833.33	\$2,696.30	\$6,666.64	\$3,970.34	\$10,000.00
09-00-388 - Sales Tax Return Discount	\$1.00	\$5.00	\$4.00	\$27.00	\$40.00	\$13.00	\$60.00
09-00-390 - Equipment Sales Contract	\$6,271.38	\$3,135.92	(\$3,135.46)	\$25,085.52	\$25,087.36	\$1.84	\$37,631.00
Total Golf Course	\$6,272.38	\$32,403.42	\$26,131.04	\$288,657.97	\$259,227.36	(\$29,430.61)	\$388,841.00
Total Revenues	\$6,272.38	\$32,403.42	\$26,131.04	\$288,657.97	\$259,227.36	(\$29,430.61)	\$388,841.00
Expenses							
Golf Course							
09-53-409 - Golf Course P.D. Seasonal	\$176.00	\$5,333.33	\$5,157.33	\$63,838.21	\$42,666.64	(\$21,171.57)	\$64,000.00
09-53-480 - Office Supplies/Printing	\$150.00	\$208.33	\$58.33	\$1,981.85	\$1,666.64	(\$315.21)	\$2,500.00
09-53-481 - Golf Cart Lease/Maint.	\$0.00	\$1,583.33	\$1,583.33	\$18,204.58	\$12,666.64	(\$5,537.94)	\$19,000.00
09-53-482 - Contracted Services	\$37.16	\$833.33	\$796.17	\$6,112.04	\$6,666.64	\$554.60	\$10,000.00
09-53-483 - Capital Improvements	\$0.00	\$2,367.21	\$2,367.21	\$10,364.00	\$18,937.68	\$8,573.68	\$28,406.50
09-53-484 - Supplies	\$13.46	\$0.00	(\$13.46)	\$6,298.72	\$0.00	(\$6,298.72)	\$0.00
09-53-498 - 2003 Golf Course Bond Princ.	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$20,000.00	\$20,000.00	\$30,000.00
09-53-499 - 2003 Golf Course Bond Intere	\$0.00	\$737.29	\$737.29	\$4,423.75	\$5,898.32	\$1,474.57	\$8,847.50
09-53-504 - SchlrsHP/Com Group Support	\$0.00	\$833.33	\$833.33	\$8,000.00	\$6,666.64	(\$1,333.36)	\$10,000.00
09-53-515 - Merchandise	\$0.00	\$250.00	\$250.00	\$507.14	\$2,000.00	\$1,492.86	\$3,000.00
09-53-516 - Contracted Greenskeeping	\$0.00	\$0.00	\$0.00	\$177,150.00	\$150,000.00	(\$27,150.00)	\$175,000.00
09-53-518 - Community Group/Org Suppo	\$0.00	\$500.00	\$500.00	\$3,954.00	\$4,000.00	\$46.00	\$6,000.00
Total Golf Course	\$376.62	\$15,146.15	\$14,769.53	\$300,834.29	\$271,169.20	(\$29,665.09)	\$356,754.00
Restaurant Operations							
09-53-509 - Restaurant Seasonal Salaries	\$0.00	\$208.33	\$208.33	\$0.00	\$1,666.64	\$1,666.64	\$2,500.00
09-53-510 - Restaurant Equipment Repair	\$0.00	\$83.33	\$83.33	\$183.00	\$666.64	\$483.64	\$1,000.00
09-53-512 - Restaurant Supplies	\$0.00	\$166.67	\$166.67	\$2,565.32	\$1,333.36	(\$1,231.96)	\$2,000.00
09-53-514 - Beverage Supplies	\$0.00	\$500.00	\$500.00	\$6,212.09	\$4,000.00	(\$2,212.09)	\$6,000.00
09-53-534 - Restaurant Loan-P	\$0.00	\$1,458.33	\$1,458.33	\$0.00	\$11,666.64	\$11,666.64	\$17,500.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
09 - Golf Course
May to December 2018

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)
09-53-535 - Restaurant Loan-I	\$0.00	\$257.25	\$257.25	\$1,524.60	\$2,058.00	\$533.40	\$3,087.00
Total Restaurant Operations	<u>\$0.00</u>	<u>\$2,673.91</u>	<u>\$2,673.91</u>	<u>\$10,485.01</u>	<u>\$21,391.28</u>	<u>\$10,906.27</u>	<u>\$32,087.00</u>
Total Expenses	<u>\$376.62</u>	<u>\$17,820.06</u>	<u>\$17,443.44</u>	<u>\$311,319.30</u>	<u>\$292,560.48</u>	<u>(\$18,758.82)</u>	<u>\$388,841.00</u>
Net Total	\$5,895.76	\$14,583.36	\$8,687.60	(\$22,661.33)	(\$33,333.12)	(\$10,671.79)	\$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
10 - 2018 Referendum
May to December 2018

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)
Revenues							
2018 Referendum Proceeds							
10-00-353 - Par Amount	\$0.00	\$116,666.67	\$116,666.67	\$1,347,674.01	\$933,333.36	(\$414,340.65)	\$1,400,000.00
10-00-354 - Reoffering Premium	\$0.00	\$2,023.50	\$2,023.50	\$0.00	\$16,188.00	\$16,188.00	\$24,282.00
10-00-355 - Bank Interest	\$354.57	\$0.00	(\$354.57)	\$3,635.90	\$0.00	(\$3,635.90)	\$0.00
Total 2018 Referendum Proceeds	\$354.57	\$118,690.17	\$118,335.60	\$1,351,309.91	\$949,521.36	(\$401,788.55)	\$1,424,282.00
Total Revenues	\$354.57	\$118,690.17	\$118,335.60	\$1,351,309.91	\$949,521.36	(\$401,788.55)	\$1,424,282.00
Expenses							
2018 Referendum Expenses							
10-50-400 - Playground Renovation-Corn	\$0.00	\$6,250.00	\$6,250.00	\$63,821.81	\$50,000.00	(\$13,821.81)	\$75,000.00
10-50-401 - Tree Planting	\$0.00	\$1,666.67	\$1,666.67	\$2,625.00	\$13,333.36	\$10,708.36	\$20,000.00
10-50-402 - Woodlawn Park Path Ph.1	\$0.00	\$2,083.33	\$2,083.33	\$2,080.00	\$16,666.64	\$14,586.64	\$25,000.00
10-50-403 - Woodlawn Pond Hardscape	\$0.00	\$833.33	\$833.33	\$0.00	\$6,666.64	\$6,666.64	\$10,000.00
10-50-404 - Baeball Field Improvements	\$0.00	\$2,083.33	\$2,083.33	\$6,405.00	\$16,666.64	\$10,261.64	\$25,000.00
10-50-410 - Football Field Improvements	\$0.00	\$1,666.67	\$1,666.67	\$0.00	\$13,333.36	\$13,333.36	\$20,000.00
10-50-411 - Energy Efficiency/Lighting Cor	\$570.00	\$833.33	\$263.33	\$13,832.70	\$6,666.64	(\$7,166.06)	\$10,000.00
10-50-431 - Paving Repair/Park Paths	\$0.00	\$4,166.67	\$4,166.67	\$243,273.03	\$33,333.36	(\$209,939.67)	\$50,000.00
10-50-455 - Lighthouse Pointe Tree Remo	\$0.00	\$1,250.00	\$1,250.00	\$0.00	\$10,000.00	\$10,000.00	\$15,000.00
10-50-456 - IBS Pond Erosion Control Poi	\$0.00	\$1,250.00	\$1,250.00	\$17,175.35	\$10,000.00	(\$7,175.35)	\$15,000.00
10-50-457 - IBS Board Walk	\$0.00	\$2,083.33	\$2,083.33	\$31,697.99	\$16,666.64	(\$15,031.35)	\$25,000.00
10-50-458 - Robinson Eng ComEd Easem	\$0.00	\$1,250.00	\$1,250.00	\$1,192.00	\$10,000.00	\$8,808.00	\$15,000.00
10-50-459 - New Studio Dance Floor & Mi	\$0.00	\$2,083.33	\$2,083.33	\$94,212.03	\$16,666.64	(\$77,545.39)	\$25,000.00
10-50-460 - Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$29,997.20	\$0.00	(\$29,997.20)	\$0.00
10-50-461 - Community Park Improvemen	\$0.00	\$0.00	\$0.00	\$188,641.00	\$0.00	(\$188,641.00)	\$0.00
Total 2018 Referendum Expenses	\$570.00	\$27,499.99	\$26,929.99	\$694,953.11	\$219,999.92	(\$474,953.19)	\$330,000.00
2018 Referendum Future Exp.							
10-51-413 - Future Projects	\$0.00	\$91,190.17	\$91,190.17	\$81,362.50	\$729,521.36	\$648,158.86	\$1,094,282.00
Total 2018 Referendum Future Exp.	\$0.00	\$91,190.17	\$91,190.17	\$81,362.50	\$729,521.36	\$648,158.86	\$1,094,282.00
Total Expenses	\$570.00	\$118,690.16	\$118,120.16	\$776,315.61	\$949,521.28	\$173,205.67	\$1,424,282.00
Net Total	(\$215.43)	\$0.01	\$215.44	\$574,994.30	\$0.08	(\$574,994.22)	\$0.00