

FUND BALANCES

October 31, 2021

| <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 | \$277,712.00 | \$1,979,102.53 | \$1,098,271.62 | \$1,158,542.91 |
| 2 | RECREATION | (\$113,860.36) | \$632,055.52 | \$785,217.59 | (\$267,022.43) |
| 3 | AUDIT | \$11,151.60 | \$21,406.07 | \$12,950.00 | \$19,607.67 |
| 4 | LIABILITY INSURANCE | \$171,418.26 | \$105,767.86 | \$59,540.63 | \$217,645.49 |
| 5 | PAVING & LIGHTING | \$38,050.36 | \$14,135.55 | \$17,250.85 | \$34,935.06 |
| 6 | SPECIAL RECREATION | \$83,619.15 | \$207,128.64 | \$192,359.84 | \$98,387.95 |
| 7 | DEBT SERVICE | \$2,007.62 | \$856,495.55 | \$68,563.52 | \$789,939.65 |
| 8 | SOCIAL SECURITY | \$82,817.70 | \$75,401.22 | \$48,001.68 | \$110,217.24 |
| 9 | GOLF COURSE | (\$111,840.76) | \$327,822.18 | \$165,692.90 | \$50,288.52 |
| | TOTAL F.S.P.D. FUNDS | \$441,075.57 | \$4,219,315.12 | \$2,447,848.63 | \$2,212,542.06 |

CASH and LIABILITIES REPORT

October 31, 2021

| <i>ACCOUNT DESCRIPTION</i> | <i>OCTOBER</i> | <i>SEPTEMBER</i> | <i>AUGUST</i> | <i>JULY</i> |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| OPTCB CORPORATE CHK - 1004 | \$14,088.40 | \$46,951.41 | \$46,800.08 | \$46,086.28 |
| REC FRONT OFFICE CC - 1012 | 25,411.06 | 2,412.14 | 7,089.61 | 19,968.63 |
| REC WEB CC - 3635 | 4,433.04 | 1,328.00 | 5,701.67 | 6,511.08 |
| OPTCB DEPOSIT MM - 0849 | 2,143,620.31 | 1,152,815.52 | 1,119,663.94 | 1,494,596.33 |
| OPTCB FRONT OFFICE DEPOSIT - 2070 | 7,854.89 | 1,239.94 | 3,195.27 | 2,435.00 |
| OPTCB GOLF CC -1020 | 6,915.20 | 1,238.00 | 12,012.22 | 16,560.81 |
| OPTCB GOLF DEPOSIT - 3651 | 3,495.00 | 1,567.00 | 2,943.00 | 3,987.00 |
| PUBLIC FUNDS MM - 4619 | 32,519.38 | 222,542.25 | 77,640.90 | 77,052.27 |
| MAIN OFFICE CASH REGISTER | 200.00 | 200.00 | 200.00 | 200.00 |
| GOLF COURSE CASH REGISTER | 300.00 | 300.00 | 300.00 | 300.00 |
| RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| DEPOSITS/CREDIT CDS IN TRANSIT | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL CASH | \$2,238,837.28 | \$1,430,594.26 | \$1,275,546.69 | \$1,667,697.40 |
| 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>T.A.W. Loan 1528-35</i> | 0.00 | 0.00 | 0.00 | (400,000.00) |
| Less: | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Employee 457(b)(7) Withholding</i> | 0.00 | 0.00 | (2,436.60) | (1,950.60) |
| <i>Credit Cards in Transit</i> | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Sales Tax</i> | (1,011.53) | (946.57) | (784.33) | (643.54) |
| <i>SUTA</i> | (262.63) | 0.00 | (1,998.09) | (643.52) |
| <i>Rental Deposits</i> | (1,892.20) | (2,042.20) | (2,042.20) | (2,042.20) |
| <i>Golf Certificates</i> | (23,128.86) | (23,057.86) | (23,017.86) | (22,720.86) |
| TOTAL LIABILITIES | (\$26,295.22) | (\$26,046.63) | (\$30,279.08) | (\$428,000.72) |
| TOTAL CASH LESS LIABILITIES | \$2,212,542.06 | \$1,404,547.63 | \$1,245,267.61 | \$1,239,696.68 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
01 - Corporate Accounts
May to October 2021

| 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 | | | | | | | |
| 01-00-301 - Property Tax-Corporate | \$538,581.17 | \$171,656.17 | (\$366,925.00) | \$1,806,846.95 | \$1,029,937.02 | (\$776,909.93) | \$2,059,874.00 |
| 01-00-306 - Transfer from Special Rec | \$52,002.00 | \$8,667.00 | (\$43,335.00) | \$104,004.00 | \$52,002.00 | (\$52,002.00) | \$104,004.00 |
| 01-00-321 - Interest Income | \$40.35 | \$208.33 | \$167.98 | \$196.73 | \$1,249.98 | \$1,053.25 | \$2,500.00 |
| 01-00-322 - Miscellaneous | \$3,890.89 | \$83.33 | (\$3,807.56) | \$13,620.65 | \$499.98 | (\$13,120.67) | \$1,000.00 |
| 01-00-343 - Trans from Rec/Director Sal | \$21,974.00 | \$3,662.33 | (\$18,311.67) | \$43,948.00 | \$21,973.98 | (\$21,974.02) | \$43,948.00 |
| 01-00-358 - Developer Donations | \$0.00 | \$1,416.67 | \$1,416.67 | \$10,486.20 | \$8,500.02 | (\$1,986.18) | \$17,000.00 |
| Total Corporate | \$616,488.41 | \$185,693.83 | (\$430,794.58) | \$1,979,102.53 | \$1,114,162.98 | (\$864,939.55) | \$2,228,326.00 |
| Total Revenues | \$616,488.41 | \$185,693.83 | (\$430,794.58) | \$1,979,102.53 | \$1,114,162.98 | (\$864,939.55) | \$2,228,326.00 |
| Expenses | | | | | | | |
| Administration | | | | | | | |
| 01-50-400 - Clerical Salaries | \$2,381.57 | \$3,209.83 | \$828.26 | \$12,124.16 | \$19,258.98 | \$7,134.82 | \$38,518.00 |
| 01-50-401 - Executive Director | \$13,122.76 | \$13,446.00 | \$323.24 | \$83,751.56 | \$80,676.00 | (\$3,075.56) | \$161,352.00 |
| 01-50-402 - Administrative Assistant | \$4,662.68 | \$4,662.67 | (\$0.01) | \$27,976.08 | \$27,976.02 | (\$0.06) | \$55,952.00 |
| 01-50-403 - Health and Life Insurance | \$12,786.51 | \$14,500.00 | \$1,713.49 | \$74,495.85 | \$87,000.00 | \$12,504.15 | \$174,000.00 |
| 01-50-404 - Accounting Services | \$1,085.28 | \$2,100.00 | \$1,014.72 | \$12,209.40 | \$12,600.00 | \$390.60 | \$25,200.00 |
| 01-50-405 - Employer 457(b) Contribution | \$5,875.79 | \$6,551.25 | \$675.46 | \$38,518.72 | \$39,307.50 | \$788.78 | \$78,615.00 |
| 01-50-406 - Bookkeeper | \$2,745.12 | \$3,333.33 | \$588.21 | \$7,708.68 | \$19,999.98 | \$12,291.30 | \$40,000.00 |
| 01-50-408 - Office Managers | \$15,383.17 | \$6,151.67 | (\$9,231.50) | \$39,243.21 | \$36,910.02 | (\$2,333.19) | \$73,820.00 |
| 01-50-410 - Director | \$7,324.56 | \$7,324.67 | \$0.11 | \$43,947.36 | \$43,948.02 | \$0.66 | \$87,896.00 |
| 01-50-415 - HSA Funding | (\$1,137.51) | \$5,050.00 | \$6,187.51 | \$58,812.49 | \$30,300.00 | (\$28,512.49) | \$60,600.00 |
| 01-50-417 - Special Projects/Planning | \$0.00 | \$1,041.67 | \$1,041.67 | \$0.00 | \$6,250.02 | \$6,250.02 | \$12,500.00 |
| 01-50-421 - Supt of Rec Salary | \$5,505.76 | \$5,505.75 | (\$0.01) | \$33,034.56 | \$33,034.50 | (\$0.06) | \$66,069.00 |
| 01-50-434 - Communications-Cable/Ph | \$2,491.38 | \$3,333.33 | \$841.95 | \$17,092.68 | \$19,999.98 | \$2,907.30 | \$40,000.00 |
| 01-50-438 - Electric | \$10,875.50 | \$6,290.00 | (\$4,585.50) | \$20,492.36 | \$37,740.00 | \$17,247.64 | \$75,480.00 |
| 01-50-441 - Water and Sewer | \$2,120.14 | \$2,867.50 | \$747.36 | \$8,790.37 | \$17,205.00 | \$8,414.63 | \$34,410.00 |
| 01-50-443 - Natural Gas | \$597.24 | \$1,341.25 | \$744.01 | \$2,695.22 | \$8,047.50 | \$5,352.28 | \$16,095.00 |
| 01-50-446 - Postage | \$67.99 | \$666.67 | \$598.68 | \$575.06 | \$4,000.02 | \$3,424.96 | \$8,000.00 |
| 01-50-470 - Mrkting/Subscrpts/Resources | \$551.92 | \$1,666.67 | \$1,114.75 | \$10,541.13 | \$10,000.02 | (\$541.11) | \$20,000.00 |
| 01-50-471 - Office Supplies | \$787.28 | \$833.33 | \$46.05 | \$6,091.67 | \$4,999.98 | (\$1,091.69) | \$10,000.00 |
| 01-50-472 - Computer Maintenance | \$5,429.60 | \$5,833.33 | \$403.73 | \$48,720.59 | \$34,999.98 | (\$13,720.61) | \$70,000.00 |
| 01-50-490 - Transfer to Debt Service | \$34,210.00 | \$5,701.75 | (\$28,508.25) | \$68,421.00 | \$34,210.50 | (\$34,210.50) | \$68,421.00 |
| 01-50-495 - Contracted IT Services | \$5,770.74 | \$6,725.75 | \$955.01 | \$34,624.44 | \$40,354.50 | \$5,730.06 | \$80,709.00 |
| 01-50-496 - SHSD 161 Charges | \$0.00 | \$833.33 | \$833.33 | \$0.00 | \$4,999.98 | \$4,999.98 | \$10,000.00 |
| 01-50-498 - Assistant Office Manager | \$2,731.13 | \$2,766.42 | \$35.29 | \$17,513.40 | \$16,598.52 | (\$914.88) | \$33,197.00 |
| 01-50-499 - NBS 457(b) Admin Fees | \$0.00 | \$416.67 | \$416.67 | \$81.00 | \$2,500.02 | \$2,419.02 | \$5,000.00 |
| 01-50-500 - Travel Reimbursement | \$0.00 | \$833.33 | \$833.33 | \$0.00 | \$4,999.98 | \$4,999.98 | \$10,000.00 |
| Total Administration | \$135,368.61 | \$112,986.17 | (\$22,382.44) | \$667,460.99 | \$677,917.02 | \$10,456.03 | \$1,355,834.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
01 - Corporate Accounts
May to October 2021

| 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) |
|--|---------------------------|---------------------------|--|---------------------------|---------------------------|--|------------------------------|
| Building & Grounds Operations | | | | | | | |
| 01-51-401 - Improvement Projects | \$37,345.00 | \$39,277.00 | \$1,932.00 | \$199,672.09 | \$235,662.00 | \$35,989.91 | \$471,324.00 |
| 01-51-402 - Contracted Nat Areas Maint | \$0.00 | \$2,500.00 | \$2,500.00 | \$7,050.00 | \$15,000.00 | \$7,950.00 | \$30,000.00 |
| 01-51-407 - Building Equip Maint | \$2,554.50 | \$625.00 | (\$1,929.50) | \$6,314.50 | \$3,750.00 | (\$2,564.50) | \$7,500.00 |
| 01-51-408 - Superintendent of Parks | \$6,489.60 | \$6,489.58 | (\$0.02) | \$38,937.60 | \$38,937.48 | (\$0.12) | \$77,875.00 |
| 01-51-410 - Building Maint Supplies | \$276.29 | \$1,250.00 | \$973.71 | \$8,311.21 | \$7,500.00 | (\$811.21) | \$15,000.00 |
| 01-51-411 - Building Repair | \$15,955.21 | \$4,166.67 | (\$11,788.54) | \$74,604.96 | \$25,000.02 | (\$49,604.94) | \$50,000.00 |
| 01-51-415 - Asst Supt of Parks (2) | \$8,398.36 | \$8,667.92 | \$269.56 | \$51,996.96 | \$52,007.52 | \$10.56 | \$104,015.00 |
| 01-51-417 - Contracted Landscape Maint | \$6,875.50 | \$9,731.50 | \$2,856.00 | \$41,313.87 | \$58,389.00 | \$17,075.13 | \$116,778.00 |
| Total Building & Grounds Operations | <u>\$77,894.46</u> | <u>\$72,707.67</u> | <u>(\$5,186.79)</u> | <u>\$428,201.19</u> | <u>\$436,246.02</u> | <u>\$8,044.83</u> | <u>\$872,492.00</u> |
| Capital Equip.& Lease Loans | | | | | | | |
| 01-52-451 - T.A.W.- I | \$0.00 | \$0.00 | \$0.00 | \$2,609.44 | \$0.00 | (\$2,609.44) | \$0.00 |
| Total Capital Equip.& Lease Loans | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$2,609.44</u> | <u>\$0.00</u> | <u>(\$2,609.44)</u> | <u>\$0.00</u> |
| Total Expenses | <u>\$213,263.07</u> | <u>\$185,693.84</u> | <u>(\$27,569.23)</u> | <u>\$1,098,271.62</u> | <u>\$1,114,163.04</u> | <u>\$15,891.42</u> | <u>\$2,228,326.00</u> |
| Net Total | \$403,225.34 | (\$0.01) | (\$403,225.35) | \$880,830.91 | (\$0.06) | (\$880,830.97) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02 - Programming
May to October 2021

| 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 | \$693.16 | \$125.00 | (\$568.16) | \$3,671.04 | \$750.00 | (\$2,921.04) | \$1,500.00 |
| 02-00-326 - Transfer from ELC | \$0.00 | \$803.50 | \$803.50 | \$0.00 | \$4,821.00 | \$4,821.00 | \$9,642.00 |
| 02-00-327 - Transfer from BAS | \$0.00 | \$7,928.75 | \$7,928.75 | \$0.00 | \$47,572.50 | \$47,572.50 | \$95,145.00 |
| 02-00-328 - Transfer from Dance | \$0.00 | \$5,075.00 | \$5,075.00 | \$0.00 | \$30,450.00 | \$30,450.00 | \$60,900.00 |
| 02-00-353 - Program Fees | \$2,325.72 | \$12,833.33 | \$10,507.61 | \$27,114.55 | \$76,999.98 | \$49,885.43 | \$154,000.00 |
| 02-00-354 - Non-Resident Fees | \$294.25 | \$1,666.67 | \$1,372.42 | \$4,889.30 | \$10,000.02 | \$5,110.72 | \$20,000.00 |
| 02-00-359 - Donations | \$0.00 | \$83.33 | \$83.33 | \$0.00 | \$499.98 | \$499.98 | \$1,000.00 |
| 02-00-360 - Facility Rentals | \$1,070.00 | \$1,666.67 | \$596.67 | \$2,670.04 | \$10,000.02 | \$7,329.98 | \$20,000.00 |
| 02-00-375 - Program Refunds | (\$131.50) | (\$541.67) | (\$410.17) | (\$2,313.30) | (\$3,250.02) | (\$936.72) | (\$6,500.00) |
| Total Programming | <u>\$4,251.63</u> | <u>\$29,640.58</u> | <u>\$25,388.95</u> | <u>\$36,031.63</u> | <u>\$177,843.48</u> | <u>\$141,811.85</u> | <u>\$355,687.00</u> |
| Total Revenues | <u>\$4,251.63</u> | <u>\$29,640.58</u> | <u>\$25,388.95</u> | <u>\$36,031.63</u> | <u>\$177,843.48</u> | <u>\$141,811.85</u> | <u>\$355,687.00</u> |
| Expenses | | | | | | | |
| Programming | | | | | | | |
| 02-53-403 - Instructor Salaries | \$547.36 | \$6,161.25 | \$5,613.89 | \$23,274.93 | \$36,967.50 | \$13,692.57 | \$73,935.00 |
| 02-53-416 - Rental Permit Fee | \$0.00 | \$166.67 | \$166.67 | \$0.00 | \$1,000.02 | \$1,000.02 | \$2,000.00 |
| 02-53-417 - Recreation Supervisor | (\$5,618.55) | \$4,888.00 | \$10,506.55 | \$32,413.73 | \$29,328.00 | (\$3,085.73) | \$58,656.00 |
| 02-53-447 - Brochure Printing | \$0.00 | \$1,833.33 | \$1,833.33 | \$0.00 | \$10,999.98 | \$10,999.98 | \$22,000.00 |
| 02-53-452 - Bank and CC Fees | \$1,356.59 | \$1,375.00 | \$18.41 | \$13,048.23 | \$8,250.00 | (\$4,798.23) | \$16,500.00 |
| 02-53-455 - Professional Contract Svcs | \$60.00 | \$2,141.67 | \$2,081.67 | \$895.80 | \$12,850.02 | \$11,954.22 | \$25,700.00 |
| 02-53-456 - Concession Stand Salaries | \$0.00 | \$181.25 | \$181.25 | \$0.00 | \$1,087.50 | \$1,087.50 | \$2,175.00 |
| 02-53-458 - Program Supplies Reimb | \$0.00 | (\$166.67) | (\$166.67) | (\$42.00) | (\$1,000.02) | (\$958.02) | (\$2,000.00) |
| 02-53-459 - Concession Expense | \$0.00 | \$125.00 | \$125.00 | \$0.00 | \$750.00 | \$750.00 | \$1,500.00 |
| 02-53-464 - Capital Purchases | \$0.00 | \$3,810.50 | \$3,810.50 | \$0.00 | \$22,863.00 | \$22,863.00 | \$45,726.00 |
| 02-53-472 - Program Supplies | \$168.90 | \$4,375.00 | \$4,206.10 | \$2,171.62 | \$26,250.00 | \$24,078.38 | \$52,500.00 |
| 02-53-476 - Transfer to Corp Dir Salary | \$21,974.00 | \$3,662.33 | (\$18,311.67) | \$43,948.00 | \$21,973.98 | (\$21,974.02) | \$43,948.00 |
| 02-53-480 - Facility Monitors | \$1,245.76 | \$1,087.25 | (\$158.51) | \$5,381.06 | \$6,523.50 | \$1,142.44 | \$13,047.00 |
| Total Programming | <u>\$19,734.06</u> | <u>\$29,640.58</u> | <u>\$9,906.52</u> | <u>\$121,091.37</u> | <u>\$177,843.48</u> | <u>\$56,752.11</u> | <u>\$355,687.00</u> |
| Total Expenses | <u>\$19,734.06</u> | <u>\$29,640.58</u> | <u>\$9,906.52</u> | <u>\$121,091.37</u> | <u>\$177,843.48</u> | <u>\$56,752.11</u> | <u>\$355,687.00</u> |
| Net Total | (\$15,482.43) | \$0.00 | \$15,482.43 | (\$85,059.74) | \$0.00 | \$85,059.74 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.1 - Building and Grounds
May to October 2021

| 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 | \$119,722.61 | \$36,979.67 | (\$82,742.94) | \$394,806.44 | \$221,878.02 | (\$172,928.42) | \$443,756.00 |
| 02-00-302 - Replacement Tax | \$451.70 | \$45.83 | (\$405.87) | \$1,129.33 | \$274.98 | (\$854.35) | \$550.00 |
| Total Building and Grounds | \$120,174.31 | \$37,025.50 | (\$83,148.81) | \$395,935.77 | \$222,153.00 | (\$173,782.77) | \$444,306.00 |
| Total Revenues | \$120,174.31 | \$37,025.50 | (\$83,148.81) | \$395,935.77 | \$222,153.00 | (\$173,782.77) | \$444,306.00 |
| Expenses | | | | | | | |
| Building and Grounds | | | | | | | |
| 02-51-400 - Park Seasonal Salaries | \$5,569.91 | \$2,650.00 | (\$2,919.91) | \$49,445.70 | \$15,900.00 | (\$33,545.70) | \$31,800.00 |
| 02-51-401 - GCA Building Maint Contract | \$0.00 | \$3,005.00 | \$3,005.00 | \$1,000.00 | \$18,030.00 | \$17,030.00 | \$36,060.00 |
| 02-51-404 - Contracted Mowing | \$50,893.35 | \$8,333.33 | (\$42,560.02) | \$240,333.33 | \$49,999.98 | (\$190,333.35) | \$100,000.00 |
| 02-51-417 - Maintenance Supplies/Svcs | \$4,504.01 | \$7,862.25 | \$3,358.24 | \$130,130.24 | \$47,173.50 | (\$82,956.74) | \$94,347.00 |
| 02-51-418 - Equipment Purchase/Rental | \$369.78 | \$3,368.67 | \$2,998.89 | \$37,449.09 | \$20,212.02 | (\$17,237.07) | \$40,424.00 |
| 02-51-419 - Equipment Repair/Parts | \$1,357.46 | \$3,610.00 | \$2,252.54 | \$31,176.91 | \$21,660.00 | (\$9,516.91) | \$43,320.00 |
| 02-51-420 - Fountain Maintenance | \$0.00 | \$1,250.00 | \$1,250.00 | \$4,354.90 | \$7,500.00 | \$3,145.10 | \$15,000.00 |
| 02-51-421 - Landscape Design/Imp | \$9,038.57 | \$1,723.75 | (\$7,314.82) | \$9,038.57 | \$10,342.50 | \$1,303.93 | \$20,685.00 |
| 02-51-426 - Refuse & Porta Potties | (\$164.41) | \$2,916.67 | \$3,081.08 | \$28,329.08 | \$17,500.02 | (\$10,829.06) | \$35,000.00 |
| 02-51-428 - Building Custodian | \$1,211.25 | \$1,055.83 | (\$155.42) | \$5,028.75 | \$6,334.98 | \$1,306.23 | \$12,670.00 |
| 02-51-476 - Gas/Diesel/Oil | \$0.00 | \$1,250.00 | \$1,250.00 | \$15,621.50 | \$7,500.00 | (\$8,121.50) | \$15,000.00 |
| Total Building and Grounds | \$72,779.92 | \$37,025.50 | (\$35,754.42) | \$551,908.07 | \$222,153.00 | (\$329,755.07) | \$444,306.00 |
| Total Expenses | \$72,779.92 | \$37,025.50 | (\$35,754.42) | \$551,908.07 | \$222,153.00 | (\$329,755.07) | \$444,306.00 |
| Net Total | \$47,394.39 | \$0.00 | (\$47,394.39) | (\$155,972.30) | \$0.00 | \$155,972.30 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.2 - Early Learning Center
May to October 2021

| 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 - ELC Program Fees | \$6,314.44 | \$9,920.83 | \$3,606.39 | \$31,423.63 | \$59,524.98 | \$28,101.35 | \$119,050.00 |
| 02-00-317 - Program Refunds | (\$536.38) | (\$416.67) | \$119.71 | (\$676.38) | (\$2,500.02) | (\$1,823.64) | (\$5,000.00) |
| Total Early Learning Center | <u>\$5,778.06</u> | <u>\$9,504.16</u> | <u>\$3,726.10</u> | <u>\$30,747.25</u> | <u>\$57,024.96</u> | <u>\$26,277.71</u> | <u>\$114,050.00</u> |
| Total Revenues | <u>\$5,778.06</u> | <u>\$9,504.16</u> | <u>\$3,726.10</u> | <u>\$30,747.25</u> | <u>\$57,024.96</u> | <u>\$26,277.71</u> | <u>\$114,050.00</u> |
| Expenses | | | | | | | |
| Early Learning Center | | | | | | | |
| 02-53-411 - Staff Salaries | \$5,521.75 | \$8,034.00 | \$2,512.25 | \$9,867.75 | \$48,204.00 | \$38,336.25 | \$96,408.00 |
| 02-53-413 - Program Supplies | \$787.01 | \$666.67 | (\$120.34) | \$1,113.69 | \$4,000.02 | \$2,886.33 | \$8,000.00 |
| 02-53-415 - Transfer to Rec Programs | \$0.00 | \$803.50 | \$803.50 | \$0.00 | \$4,821.00 | \$4,821.00 | \$9,642.00 |
| Total Early Learning Center | <u>\$6,308.76</u> | <u>\$9,504.17</u> | <u>\$3,195.41</u> | <u>\$10,981.44</u> | <u>\$57,025.02</u> | <u>\$46,043.58</u> | <u>\$114,050.00</u> |
| Total Expenses | <u>\$6,308.76</u> | <u>\$9,504.17</u> | <u>\$3,195.41</u> | <u>\$10,981.44</u> | <u>\$57,025.02</u> | <u>\$46,043.58</u> | <u>\$114,050.00</u> |
| Net Total | (\$530.70) | (\$0.01) | \$530.69 | \$19,765.81 | (\$0.06) | (\$19,765.87) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.3 - F.A.N.
May to October 2021

| 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. | | | | | | | |
| 02-00-361 - Annual Membership Fees | \$3,524.00 | \$4,166.67 | \$642.67 | \$11,857.00 | \$25,000.02 | \$13,143.02 | \$50,000.00 |
| 02-00-362 - Daily Admission Fees | \$0.00 | \$3,333.33 | \$3,333.33 | (\$120.00) | \$19,999.98 | \$20,119.98 | \$40,000.00 |
| 02-00-363 - Group Rental Income | \$0.00 | \$2,750.00 | \$2,750.00 | \$1,397.50 | \$16,500.00 | \$15,102.50 | \$33,000.00 |
| Total F.A.N. | <u>\$3,524.00</u> | <u>\$10,250.00</u> | <u>\$6,726.00</u> | <u>\$13,134.50</u> | <u>\$61,500.00</u> | <u>\$48,365.50</u> | <u>\$123,000.00</u> |
| Total Revenues | <u>\$3,524.00</u> | <u>\$10,250.00</u> | <u>\$6,726.00</u> | <u>\$13,134.50</u> | <u>\$61,500.00</u> | <u>\$48,365.50</u> | <u>\$123,000.00</u> |
| Expenses | | | | | | | |
| F.A.N. | | | | | | | |
| 02-53-445 - Building Supervisors | \$2,610.25 | \$5,534.50 | \$2,924.25 | \$5,752.75 | \$33,207.00 | \$27,454.25 | \$66,414.00 |
| 02-53-446 - Program Supplies | \$0.00 | \$235.17 | \$235.17 | \$44.37 | \$1,411.02 | \$1,366.65 | \$2,822.00 |
| 02-53-449 - Improvement Projects | \$0.00 | \$2,093.25 | \$2,093.25 | \$0.00 | \$12,559.50 | \$12,559.50 | \$25,119.00 |
| 02-53-453 - Building Custodian | \$1,392.13 | \$1,072.92 | (\$319.21) | \$8,394.41 | \$6,437.52 | (\$1,956.89) | \$12,875.00 |
| 02-53-457 - Facility/Equip Repairs | \$0.00 | \$689.17 | \$689.17 | \$20,096.00 | \$4,135.02 | (\$15,960.98) | \$8,270.00 |
| 02-53-465 - Snow Removal | \$0.00 | \$625.00 | \$625.00 | \$0.00 | \$3,750.00 | \$3,750.00 | \$7,500.00 |
| Total F.A.N. | <u>\$4,002.38</u> | <u>\$10,250.01</u> | <u>\$6,247.63</u> | <u>\$34,287.53</u> | <u>\$61,500.06</u> | <u>\$27,212.53</u> | <u>\$123,000.00</u> |
| Total Expenses | <u>\$4,002.38</u> | <u>\$10,250.01</u> | <u>\$6,247.63</u> | <u>\$34,287.53</u> | <u>\$61,500.06</u> | <u>\$27,212.53</u> | <u>\$123,000.00</u> |
| Net Total | (\$478.38) | (\$0.01) | \$478.37 | (\$21,153.03) | (\$0.06) | \$21,152.97 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.4 - B.& A.S.
May to October 2021

| 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 - BAS Program Fees | \$10,349.90 | \$16,666.67 | \$6,316.77 | \$40,066.67 | \$100,000.02 | \$59,933.35 | \$200,000.00 |
| 02-00-371 - Program Refunds | \$0.00 | (\$83.33) | (\$83.33) | \$0.00 | (\$499.98) | (\$499.98) | (\$1,000.00) |
| Total Before & After School Program | <u>\$10,349.90</u> | <u>\$16,583.34</u> | <u>\$6,233.44</u> | <u>\$40,066.67</u> | <u>\$99,500.04</u> | <u>\$59,433.37</u> | <u>\$199,000.00</u> |
| Total Revenues | <u>\$10,349.90</u> | <u>\$16,583.34</u> | <u>\$6,233.44</u> | <u>\$40,066.67</u> | <u>\$99,500.04</u> | <u>\$59,433.37</u> | <u>\$199,000.00</u> |
| Expenses | | | | | | | |
| Before & After School Program | | | | | | | |
| 02-53-461 - Staff Salaries | \$5,565.83 | \$8,154.58 | \$2,588.75 | \$10,901.04 | \$48,927.48 | \$38,026.44 | \$97,855.00 |
| 02-53-462 - Program Supplies | (\$21.01) | \$500.00 | \$521.01 | \$175.96 | \$3,000.00 | \$2,824.04 | \$6,000.00 |
| 02-53-463 - Transfer to Rec Programs | \$0.00 | \$7,928.75 | \$7,928.75 | \$0.00 | \$47,572.50 | \$47,572.50 | \$95,145.00 |
| Total Before & After School Program | <u>\$5,544.82</u> | <u>\$16,583.33</u> | <u>\$11,038.51</u> | <u>\$11,077.00</u> | <u>\$99,499.98</u> | <u>\$88,422.98</u> | <u>\$199,000.00</u> |
| Total Expenses | <u>\$5,544.82</u> | <u>\$16,583.33</u> | <u>\$11,038.51</u> | <u>\$11,077.00</u> | <u>\$99,499.98</u> | <u>\$88,422.98</u> | <u>\$199,000.00</u> |
| Net Total | \$4,805.08 | \$0.01 | (\$4,805.07) | \$28,989.67 | \$0.06 | (\$28,989.61) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.5 - Dance Program
May to October 2021

| 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 | \$22,272.56 | \$22,700.00 | \$427.44 | \$114,579.70 | \$136,200.00 | \$21,620.30 | \$272,400.00 |
| 02-00-381 - Program Refunds | \$800.00 | (\$83.33) | (\$883.33) | (\$1.00) | (\$499.98) | (\$498.98) | (\$1,000.00) |
| 02-00-383 - Dance Apparel/Misc | \$113.00 | \$166.67 | \$53.67 | \$1,561.00 | \$1,000.02 | (\$560.98) | \$2,000.00 |
| Total Dance Program Income | <u>\$23,185.56</u> | <u>\$22,783.34</u> | <u>(\$402.22)</u> | <u>\$116,139.70</u> | <u>\$136,700.04</u> | <u>\$20,560.34</u> | <u>\$273,400.00</u> |
| Total Revenues | <u>\$23,185.56</u> | <u>\$22,783.34</u> | <u>(\$402.22)</u> | <u>\$116,139.70</u> | <u>\$136,700.04</u> | <u>\$20,560.34</u> | <u>\$273,400.00</u> |
| Expenses | | | | | | | |
| Dance Program Expense | | | | | | | |
| 02-53-470 - Dance Instructors/Aides | \$10,204.08 | \$8,416.67 | (\$1,787.41) | \$50,523.42 | \$50,500.02 | (\$23.40) | \$101,000.00 |
| 02-53-471 - Instructor Travel | \$100.82 | \$416.67 | \$315.85 | \$232.48 | \$2,500.02 | \$2,267.54 | \$5,000.00 |
| 02-53-477 - Equipment Purchases | \$0.00 | \$208.33 | \$208.33 | \$0.00 | \$1,249.98 | \$1,249.98 | \$2,500.00 |
| 02-53-478 - Program Supplies | \$1,018.30 | \$7,083.33 | \$6,065.03 | \$4,384.92 | \$42,499.98 | \$38,115.06 | \$85,000.00 |
| 02-53-479 - Transfer to Rec Programs | \$0.00 | \$5,075.00 | \$5,075.00 | \$0.00 | \$30,450.00 | \$30,450.00 | \$60,900.00 |
| 02-53-482 - Dance Costumes | \$1,176.53 | \$2,500.00 | \$1,323.47 | \$1,426.36 | \$15,000.00 | \$13,573.64 | \$30,000.00 |
| 02-53-483 - Dance Costumes Reimb | \$0.00 | (\$916.67) | (\$916.67) | (\$695.00) | (\$5,500.02) | (\$4,805.02) | (\$11,000.00) |
| Total Dance Program Expense | <u>\$12,499.73</u> | <u>\$22,783.33</u> | <u>\$10,283.60</u> | <u>\$55,872.18</u> | <u>\$136,699.98</u> | <u>\$80,827.80</u> | <u>\$273,400.00</u> |
| Total Expenses | <u>\$12,499.73</u> | <u>\$22,783.33</u> | <u>\$10,283.60</u> | <u>\$55,872.18</u> | <u>\$136,699.98</u> | <u>\$80,827.80</u> | <u>\$273,400.00</u> |
| Net Total | \$10,685.83 | \$0.01 | (\$10,685.82) | \$60,267.52 | \$0.06 | (\$60,267.46) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
03 - Audit
May to October 2021

| 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-Audit | \$6,469.32 | \$2,010.75 | (\$4,458.57) | \$21,406.07 | \$12,064.50 | (\$9,341.57) | \$24,129.00 |
| Total Audit General | <u>\$6,469.32</u> | <u>\$2,010.75</u> | <u>(\$4,458.57)</u> | <u>\$21,406.07</u> | <u>\$12,064.50</u> | <u>(\$9,341.57)</u> | <u>\$24,129.00</u> |
| Total Revenues | <u>\$6,469.32</u> | <u>\$2,010.75</u> | <u>(\$4,458.57)</u> | <u>\$21,406.07</u> | <u>\$12,064.50</u> | <u>(\$9,341.57)</u> | <u>\$24,129.00</u> |
| Expenses | | | | | | | |
| Audit | | | | | | | |
| 03-50-401 - Accounting Services | \$0.00 | \$2,010.75 | \$2,010.75 | \$12,950.00 | \$12,064.50 | (\$885.50) | \$24,129.00 |
| Total Audit | <u>\$0.00</u> | <u>\$2,010.75</u> | <u>\$2,010.75</u> | <u>\$12,950.00</u> | <u>\$12,064.50</u> | <u>(\$885.50)</u> | <u>\$24,129.00</u> |
| Total Expenses | <u>\$0.00</u> | <u>\$2,010.75</u> | <u>\$2,010.75</u> | <u>\$12,950.00</u> | <u>\$12,064.50</u> | <u>(\$885.50)</u> | <u>\$24,129.00</u> |
| Net Total | \$6,469.32 | \$0.00 | (\$6,469.32) | \$8,456.07 | \$0.00 | (\$8,456.07) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
04 - Liability Insurance
May to October 2021

| 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-Liability Ins | \$32,072.63 | \$9,907.00 | (\$22,165.63) | \$105,767.86 | \$59,442.00 | (\$46,325.86) | \$118,884.00 |
| Total Insurance General | <u>\$32,072.63</u> | <u>\$9,907.00</u> | <u>(\$22,165.63)</u> | <u>\$105,767.86</u> | <u>\$59,442.00</u> | <u>(\$46,325.86)</u> | <u>\$118,884.00</u> |
| Total Revenues | <u>\$32,072.63</u> | <u>\$9,907.00</u> | <u>(\$22,165.63)</u> | <u>\$105,767.86</u> | <u>\$59,442.00</u> | <u>(\$46,325.86)</u> | <u>\$118,884.00</u> |
| Expenses | | | | | | | |
| Liability Insurance | | | | | | | |
| 04-50-412 - Risk Management Salaries | \$1,066.50 | \$1,108.00 | \$41.50 | \$6,311.28 | \$6,648.00 | \$336.72 | \$13,296.00 |
| 04-50-430 - PDRMA | \$11,149.29 | \$4,958.33 | (\$6,190.96) | \$33,447.87 | \$29,749.98 | (\$3,697.89) | \$59,500.00 |
| 04-50-431 - State Unemployment Ins | \$262.63 | \$500.00 | \$237.37 | \$1,117.56 | \$3,000.00 | \$1,882.44 | \$6,000.00 |
| 04-50-432 - Legal Fees | \$933.75 | \$1,666.67 | \$732.92 | \$5,444.51 | \$10,000.02 | \$4,555.51 | \$20,000.00 |
| 04-50-433 - Security Link/ADT/Repairs | \$0.00 | \$166.67 | \$166.67 | \$0.00 | \$1,000.02 | \$1,000.02 | \$2,000.00 |
| 04-50-434 - Preventive Hazard Repairs | \$4,493.41 | \$1,340.67 | (\$3,152.74) | \$13,219.41 | \$8,044.02 | (\$5,175.39) | \$16,088.00 |
| 04-50-437 - Contracted Services | \$0.00 | \$83.33 | \$83.33 | \$0.00 | \$499.98 | \$499.98 | \$1,000.00 |
| 04-50-438 - Legal Publications | \$0.00 | \$83.33 | \$83.33 | \$0.00 | \$499.98 | \$499.98 | \$1,000.00 |
| Total Liability Insurance | <u>\$17,905.58</u> | <u>\$9,907.00</u> | <u>(\$7,998.58)</u> | <u>\$59,540.63</u> | <u>\$59,442.00</u> | <u>(\$98.63)</u> | <u>\$118,884.00</u> |
| Total Expenses | <u>\$17,905.58</u> | <u>\$9,907.00</u> | <u>(\$7,998.58)</u> | <u>\$59,540.63</u> | <u>\$59,442.00</u> | <u>(\$98.63)</u> | <u>\$118,884.00</u> |
| Net Total | \$14,167.05 | \$0.00 | (\$14,167.05) | \$46,227.23 | \$0.00 | (\$46,227.23) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
05 - Paving & Lighting
May to October 2021

| 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 | | | | | | | |
| 05-00-301 - Property Tax-Paving & Ltg | \$4,285.86 | \$1,324.17 | (\$2,961.69) | \$14,135.55 | \$7,945.02 | (\$6,190.53) | \$15,890.00 |
| Total Paving & Lighting General | <u>\$4,285.86</u> | <u>\$1,324.17</u> | <u>(\$2,961.69)</u> | <u>\$14,135.55</u> | <u>\$7,945.02</u> | <u>(\$6,190.53)</u> | <u>\$15,890.00</u> |
| Total Revenues | <u>\$4,285.86</u> | <u>\$1,324.17</u> | <u>(\$2,961.69)</u> | <u>\$14,135.55</u> | <u>\$7,945.02</u> | <u>(\$6,190.53)</u> | <u>\$15,890.00</u> |
| Expenses | | | | | | | |
| Paving & Lighting | | | | | | | |
| 05-50-401 - Paving | \$0.00 | \$742.33 | \$742.33 | \$17,250.85 | \$4,453.98 | (\$12,796.87) | \$8,908.00 |
| 05-50-402 - Lighting | \$0.00 | \$581.83 | \$581.83 | \$0.00 | \$3,490.98 | \$3,490.98 | \$6,982.00 |
| Total Paving & Lighting | <u>\$0.00</u> | <u>\$1,324.16</u> | <u>\$1,324.16</u> | <u>\$17,250.85</u> | <u>\$7,944.96</u> | <u>(\$9,305.89)</u> | <u>\$15,890.00</u> |
| Total Expenses | <u>\$0.00</u> | <u>\$1,324.16</u> | <u>\$1,324.16</u> | <u>\$17,250.85</u> | <u>\$7,944.96</u> | <u>(\$9,305.89)</u> | <u>\$15,890.00</u> |
| Net Total | \$4,285.86 | \$0.01 | (\$4,285.85) | (\$3,115.30) | \$0.06 | \$3,115.36 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
06 - Special Recreation
May to October 2021

| 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-Special Rec | \$62,032.92 | \$19,617.83 | (\$42,415.09) | \$207,128.64 | \$117,706.98 | (\$89,421.66) | \$235,414.00 |
| Total Special Recreation General | <u>\$62,032.92</u> | <u>\$19,617.83</u> | <u>(\$42,415.09)</u> | <u>\$207,128.64</u> | <u>\$117,706.98</u> | <u>(\$89,421.66)</u> | <u>\$235,414.00</u> |
| Total Revenues | <u>\$62,032.92</u> | <u>\$19,617.83</u> | <u>(\$42,415.09)</u> | <u>\$207,128.64</u> | <u>\$117,706.98</u> | <u>(\$89,421.66)</u> | <u>\$235,414.00</u> |
| Expenses | | | | | | | |
| Special Recreation | | | | | | | |
| 06-50-401 - Payment to LWSRA | \$44,552.62 | \$10,950.83 | (\$33,601.79) | \$88,355.84 | \$65,704.98 | (\$22,650.86) | \$131,410.00 |
| 06-50-404 - Transfer to Corporate | \$52,002.00 | \$8,667.00 | (\$43,335.00) | \$104,004.00 | \$52,002.00 | (\$52,002.00) | \$104,004.00 |
| Total Special Recreation | <u>\$96,554.62</u> | <u>\$19,617.83</u> | <u>(\$76,936.79)</u> | <u>\$192,359.84</u> | <u>\$117,706.98</u> | <u>(\$74,652.86)</u> | <u>\$235,414.00</u> |
| Total Expenses | <u>\$96,554.62</u> | <u>\$19,617.83</u> | <u>(\$76,936.79)</u> | <u>\$192,359.84</u> | <u>\$117,706.98</u> | <u>(\$74,652.86)</u> | <u>\$235,414.00</u> |
| Net Total | (\$34,521.70) | \$0.00 | \$34,521.70 | \$14,768.80 | \$0.00 | (\$14,768.80) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
07 - Debt Service
May to October 2021

| 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-Debt Service | \$204,736.33 | \$64,493.67 | (\$140,242.66) | \$682,074.55 | \$386,962.02 | (\$295,112.53) | \$773,924.00 |
| 07-00-302 - Transfer from Corporate | \$34,210.00 | \$5,701.75 | (\$28,508.25) | \$68,421.00 | \$34,210.50 | (\$34,210.50) | \$68,421.00 |
| 07-00-324 - Alternate Bond Sale | \$106,000.00 | \$8,833.33 | (\$97,166.67) | \$106,000.00 | \$52,999.98 | (\$53,000.02) | \$106,000.00 |
| Total Debt Service General | <u>\$344,946.33</u> | <u>\$79,028.75</u> | <u>(\$265,917.58)</u> | <u>\$856,495.55</u> | <u>\$474,172.50</u> | <u>(\$382,323.05)</u> | <u>\$948,345.00</u> |
| Total Revenues | <u>\$344,946.33</u> | <u>\$79,028.75</u> | <u>(\$265,917.58)</u> | <u>\$856,495.55</u> | <u>\$474,172.50</u> | <u>(\$382,323.05)</u> | <u>\$948,345.00</u> |
| Expenses | | | | | | | |
| Debt Service | | | | | | | |
| 07-50-325 - 2018 G.O. Bond-P | \$0.00 | \$4,166.67 | \$4,166.67 | \$0.00 | \$25,000.02 | \$25,000.02 | \$50,000.00 |
| 07-50-326 - 2018 G.O. Bond-I | \$0.00 | \$4,466.17 | \$4,466.17 | \$26,796.88 | \$26,797.02 | \$0.14 | \$53,594.00 |
| 07-50-401 - 2002 G.O. Ref Bond-P | \$0.00 | \$18,684.08 | \$18,684.08 | \$0.00 | \$112,104.48 | \$112,104.48 | \$224,209.00 |
| 07-50-411 - 2019A Refunding Bonds-P | \$0.00 | \$5,416.67 | \$5,416.67 | \$0.00 | \$32,500.02 | \$32,500.02 | \$65,000.00 |
| 07-50-412 - 2019A Refunding Bonds-I | \$0.00 | \$1,662.50 | \$1,662.50 | \$9,975.00 | \$9,975.00 | \$0.00 | \$19,950.00 |
| 07-50-413 - 2019B Refunding Bonds-P | \$0.00 | \$2,500.00 | \$2,500.00 | \$0.00 | \$15,000.00 | \$15,000.00 | \$30,000.00 |
| 07-50-414 - 2019B Refunding Bonds-I | \$0.00 | \$4,150.00 | \$4,150.00 | \$24,900.00 | \$24,900.00 | \$0.00 | \$49,800.00 |
| 07-50-421 - 2002 G.O. Ref Bond-I | \$0.00 | \$37,149.33 | \$37,149.33 | \$0.00 | \$222,895.98 | \$222,895.98 | \$445,792.00 |
| 07-50-473 - Legal Fees | \$3,450.00 | \$833.33 | (\$2,616.67) | \$6,891.64 | \$4,999.98 | (\$1,891.66) | \$10,000.00 |
| Total Debt Service | <u>\$3,450.00</u> | <u>\$79,028.75</u> | <u>\$75,578.75</u> | <u>\$68,563.52</u> | <u>\$474,172.50</u> | <u>\$405,608.98</u> | <u>\$948,345.00</u> |
| Total Expenses | <u>\$3,450.00</u> | <u>\$79,028.75</u> | <u>\$75,578.75</u> | <u>\$68,563.52</u> | <u>\$474,172.50</u> | <u>\$405,608.98</u> | <u>\$948,345.00</u> |
| Net Total | \$341,496.33 | \$0.00 | (\$341,496.33) | \$787,932.03 | \$0.00 | (\$787,932.03) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
08 - Social Security
May to October 2021

| 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 | | | | | | | |
| 08-00-302 - Property Tax-Social Security | \$19,010.79 | \$5,738.25 | (\$13,272.54) | \$61,953.78 | \$34,429.50 | (\$27,524.28) | \$68,859.00 |
| 08-00-303 - Property Tax-Medicare | \$3,854.36 | \$1,324.17 | (\$2,530.19) | \$13,447.44 | \$7,945.02 | (\$5,502.42) | \$15,890.00 |
| 08-00-304 - Revenue Carryforward | \$0.00 | \$1,856.42 | \$1,856.42 | \$0.00 | \$11,138.52 | \$11,138.52 | \$22,277.00 |
| Total Social Security General | <u>\$22,865.15</u> | <u>\$8,918.84</u> | <u>(\$13,946.31)</u> | <u>\$75,401.22</u> | <u>\$53,513.04</u> | <u>(\$21,888.18)</u> | <u>\$107,026.00</u> |
| Total Revenues | <u>\$22,865.15</u> | <u>\$8,918.84</u> | <u>(\$13,946.31)</u> | <u>\$75,401.22</u> | <u>\$53,513.04</u> | <u>(\$21,888.18)</u> | <u>\$107,026.00</u> |
| Expenses | | | | | | | |
| Social Security | | | | | | | |
| 08-50-401 - Employer F.I.C.A. | \$6,614.35 | \$7,228.33 | \$613.98 | \$38,903.34 | \$43,369.98 | \$4,466.64 | \$86,740.00 |
| 08-50-402 - Employer Medicare | \$1,546.87 | \$1,735.50 | \$188.63 | \$9,098.34 | \$10,413.00 | \$1,314.66 | \$20,826.00 |
| Total Social Security | <u>\$8,161.22</u> | <u>\$8,963.83</u> | <u>\$802.61</u> | <u>\$48,001.68</u> | <u>\$53,782.98</u> | <u>\$5,781.30</u> | <u>\$107,566.00</u> |
| Total Expenses | <u>\$8,161.22</u> | <u>\$8,963.83</u> | <u>\$802.61</u> | <u>\$48,001.68</u> | <u>\$53,782.98</u> | <u>\$5,781.30</u> | <u>\$107,566.00</u> |
| Net Total | \$14,703.93 | (\$44.99) | (\$14,748.92) | \$27,399.54 | (\$269.94) | (\$27,669.48) | (\$540.00) |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
09 - Golf Course
May to October 2021

| 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 | | | | | | | |
| 09-00-372 - Greens Fees | \$14,452.00 | \$19,550.00 | \$5,098.00 | \$185,090.50 | \$117,300.00 | (\$67,790.50) | \$234,600.00 |
| 09-00-373 - Driving Range Fees | \$4,185.00 | \$9,133.33 | \$4,948.33 | \$46,870.00 | \$54,799.98 | \$7,929.98 | \$109,600.00 |
| 09-00-374 - Rental Cart & Clubs | \$6,516.00 | \$6,666.67 | \$150.67 | \$68,347.00 | \$40,000.02 | (\$28,346.98) | \$80,000.00 |
| 09-00-375 - Beverage Sales | \$701.87 | \$1,416.67 | \$714.80 | \$8,795.33 | \$8,500.02 | (\$295.31) | \$17,000.00 |
| 09-00-376 - Group Greens/Range Fees | \$0.00 | \$416.67 | \$416.67 | \$0.00 | \$2,500.02 | \$2,500.02 | \$5,000.00 |
| 09-00-378 - Merchandise | \$196.26 | \$416.67 | \$220.41 | \$3,723.36 | \$2,500.02 | (\$1,223.34) | \$5,000.00 |
| 09-00-379 - Golf Lessons | \$0.00 | \$416.67 | \$416.67 | \$4,061.50 | \$2,500.02 | (\$1,561.48) | \$5,000.00 |
| 09-00-380 - Golf Leagues | \$0.00 | \$208.33 | \$208.33 | \$1,280.00 | \$1,249.98 | (\$30.02) | \$2,500.00 |
| 09-00-381 - Special Events/Programs | \$0.00 | \$41.67 | \$41.67 | \$50.00 | \$250.02 | \$200.02 | \$500.00 |
| 09-00-384 - Scholarship Revenue | \$0.00 | \$750.00 | \$750.00 | \$9,240.00 | \$4,500.00 | (\$4,740.00) | \$9,000.00 |
| 09-00-386 - Restaurant License Revenue | \$29.91 | \$291.67 | \$261.76 | \$364.49 | \$1,750.02 | \$1,385.53 | \$3,500.00 |
| 09-00-388 - Sales Tax Return Discount | \$0.00 | \$5.00 | \$5.00 | \$0.00 | \$30.00 | \$30.00 | \$60.00 |
| Total Golf Course | \$26,081.04 | \$39,313.35 | \$13,232.31 | \$327,822.18 | \$235,880.10 | (\$91,942.08) | \$471,760.00 |
| Total Revenues | \$26,081.04 | \$39,313.35 | \$13,232.31 | \$327,822.18 | \$235,880.10 | (\$91,942.08) | \$471,760.00 |
| Expenses | | | | | | | |
| Golf Course | | | | | | | |
| 09-53-409 - Golf Course P.D. Seasonal | \$7,536.75 | \$4,583.33 | (\$2,953.42) | \$52,845.91 | \$27,499.98 | (\$25,345.93) | \$55,000.00 |
| 09-53-480 - Office Supplies/Printing | \$0.00 | \$208.33 | \$208.33 | \$100.68 | \$1,249.98 | \$1,149.30 | \$2,500.00 |
| 09-53-481 - Golf Cart Lease/Maint | \$563.35 | \$277.92 | (\$285.43) | \$4,387.59 | \$1,667.52 | (\$2,720.07) | \$3,335.00 |
| 09-53-482 - Contracted Services | \$498.40 | \$833.33 | \$334.93 | \$4,524.81 | \$4,999.98 | \$475.17 | \$10,000.00 |
| 09-53-483 - Capital Improvements | \$0.00 | \$389.58 | \$389.58 | \$541.19 | \$2,337.48 | \$1,796.29 | \$4,675.00 |
| 09-53-484 - Supplies | \$53.46 | \$525.00 | \$471.54 | \$6,964.45 | \$3,150.00 | (\$3,814.45) | \$6,300.00 |
| 09-53-498 - 2003 Golf Course Bond- P | \$0.00 | \$9,166.67 | \$9,166.67 | \$0.00 | \$55,000.02 | \$55,000.02 | \$110,000.00 |
| 09-53-499 - 2003 Golf Course Bond-I | \$0.00 | \$520.67 | \$520.67 | \$3,123.75 | \$3,124.02 | \$0.27 | \$6,248.00 |
| 09-53-504 - Scholarship Expense | \$0.00 | \$750.00 | \$750.00 | \$0.00 | \$4,500.00 | \$4,500.00 | \$9,000.00 |
| 09-53-510 - Restaurant Equipment Repair | \$0.00 | \$83.33 | \$83.33 | \$0.00 | \$499.98 | \$499.98 | \$1,000.00 |
| 09-53-512 - Restaurant Supplies | \$55.96 | \$125.00 | \$69.04 | \$418.61 | \$750.00 | \$331.39 | \$1,500.00 |
| 09-53-514 - Beverage Supplies | \$333.88 | \$500.00 | \$166.12 | \$2,722.05 | \$3,000.00 | \$277.95 | \$6,000.00 |
| 09-53-515 - Merchandise | \$4,331.25 | \$41.67 | (\$4,289.58) | \$6,132.55 | \$250.02 | (\$5,882.53) | \$500.00 |
| 09-53-516 - Contracted Greenskeeping | \$0.00 | \$15,477.50 | \$15,477.50 | \$53,065.70 | \$92,865.00 | \$39,799.30 | \$185,730.00 |
| 09-53-518 - Community Group/Org Supp | \$0.00 | \$600.00 | \$600.00 | \$0.00 | \$3,600.00 | \$3,600.00 | \$7,200.00 |
| 09-53-519 - Toptracer System | \$0.00 | \$2,500.00 | \$2,500.00 | \$22,500.00 | \$15,000.00 | (\$7,500.00) | \$30,000.00 |
| 09-53-520 - Bank and CC Fees | \$633.48 | \$1,208.33 | \$574.85 | \$7,982.90 | \$7,249.98 | (\$732.92) | \$14,500.00 |
| 09-53-534 - Restaurant Loan-P | \$0.00 | \$1,458.33 | \$1,458.33 | \$0.00 | \$8,749.98 | \$8,749.98 | \$17,500.00 |
| 09-53-535 - Restaurant Loan-I | \$0.00 | \$64.33 | \$64.33 | \$382.71 | \$385.98 | \$3.27 | \$772.00 |
| Total Golf Course | \$14,006.53 | \$39,313.32 | \$25,306.79 | \$165,692.90 | \$235,879.92 | \$70,187.02 | \$471,760.00 |
| Total Expenses | \$14,006.53 | \$39,313.32 | \$25,306.79 | \$165,692.90 | \$235,879.92 | \$70,187.02 | \$471,760.00 |

Frankfort Square Park District
** Department Analysis of Revenues & Expenses **
09 - Golf Course
May to October 2021

| 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) |
|------------------|---------------------------|---------------------------|--|---------------------------|---------------------------|--|------------------------------|
| Net Total | \$12,074.51 | \$0.03 | (\$12,074.48) | \$162,129.28 | \$0.18 | (\$162,129.10) | \$0.00 |