

FUND BALANCES

October 31, 2022

| <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 | \$518,252.28 | \$2,182,381.24 | \$1,215,188.72 | \$1,485,444.80 |
| 2 | RECREATION | \$0.00 | \$712,180.16 | \$546,568.98 | \$165,611.18 |
| 3 | AUDIT | \$20,503.51 | \$22,256.14 | \$16,650.00 | \$26,109.65 |
| 4 | LIABILITY INSURANCE | \$196,541.57 | \$114,065.53 | \$81,661.30 | \$228,945.80 |
| 5 | PAVING & LIGHTING | \$40,022.25 | \$18,358.64 | \$49,430.00 | \$8,950.89 |
| 6 | SPECIAL RECREATION | \$82,530.21 | \$221,962.36 | \$197,818.65 | \$106,673.92 |
| 7 | DEBT SERVICE | \$8,208.16 | \$369,346.16 | \$176,699.63 | \$200,854.69 |
| 8 | SOCIAL SECURITY | \$75,792.34 | \$68,265.10 | \$59,497.97 | \$84,559.47 |
| 9 | GOLF COURSE | (\$182,250.20) | \$419,004.35 | \$320,070.00 | (\$83,315.85) |
| TOTAL FSPD FUNDS: | | \$759,600.12 | \$4,127,819.68 | \$2,663,585.25 | \$2,223,834.55 |

CASH and LIABILITIES REPORT

October 31, 2022

| <i>ACCOUNT DESCRIPTION</i> | <i>OCTOBER</i> | <i>SEPTEMBER</i> | <i>AUGUST</i> | <i>JULY</i> |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| OPTCB CORPORATE CHECKING - 116 | \$9,075.38 | \$8,696.10 | \$38,048.40 | \$34,254.00 |
| REC FRONT OFFICE CC - 118 | 16,374.55 | 13,245.33 | 7,400.27 | 13,231.68 |
| REC WEB CC - 123 | 6,131.00 | 5,476.06 | 7,573.73 | 12,818.64 |
| OPTCB DEPOSIT MM - 117 | 1,991,137.26 | 2,220,815.11 | 1,131,093.47 | 1,639,603.92 |
| OPTCB FRONT OFFICE DEPOSIT - 124 | 9,309.25 | 4,468.00 | 3,800.84 | 2,891.34 |
| GOLF CC -119 | 22,206.11 | 15,958.01 | 18,273.87 | 14,901.21 |
| OPTCB GOLF DEPOSIT - 121 | 3,208.00 | 6,964.00 | 5,688.00 | 6,788.00 |
| PUBLIC FUNDS MM - 100 | 196,742.39 | 200,055.66 | 200,031.00 | 200,011.00 |
| MAIN OFFICE CASH REGISTER | 300.00 | 300.00 | 300.00 | 300.00 |
| GOLF COURSE CASH REGISTER RECEIVABLE | 300.00 | 300.00 | 300.00 | 300.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL CASH: | \$2,254,783.94 | \$2,476,278.27 | \$1,412,509.58 | \$1,925,099.79 |
| LESS LIABILITY ITEMS: | | | | |
| Payroll Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Note Payable | 0.00 | 0.00 | 0.00 | 0.00 |
| Receivable | 0.00 | 0.00 | 0.00 | 0.00 |
| T.A.W. Loan | 0.00 | 0.00 | 0.00 | (400,000.00) |
| Less: | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee 457(b)(7) Withholding | 0.00 | 10.91 | 0.00 | 0.00 |
| Sales Tax | (1,777.62) | (1,610.08) | (1,307.71) | (1,010.83) |
| SUTA | (295.88) | 0.00 | (806.11) | (406.34) |
| Rental Deposits | (2,979.03) | (3,429.03) | (3,029.03) | (3,287.20) |
| Rec Gift Certificates | 0.00 | 0.00 | 0.00 | 0.00 |
| Golf Gift Cards | (25,896.86) | (25,846.86) | (25,796.86) | (25,496.86) |
| TOTAL LIABILITIES: | (\$30,949.39) | (\$30,875.06) | (\$30,939.71) | (\$430,201.23) |
| TOTAL CASH LESS LIABILITIES: | \$2,223,834.55 | \$2,445,403.21 | \$1,381,569.87 | \$1,494,898.56 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
01 - Corporate Accounts
May to October 2022

| 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 | \$22,959.30 | \$174,325.75 | \$151,366.45 | \$1,913,721.96 | \$1,045,954.50 | (\$867,767.46) | \$2,091,909.00 |
| 01-00-303 - Loan Proceeds 1528-15 | \$0.00 | \$0.00 | \$0.00 | \$95,000.00 | \$0.00 | (\$95,000.00) | \$0.00 |
| 01-00-306 - Transfer from Special Rec | \$53,815.00 | \$8,969.25 | (\$44,845.75) | \$107,631.00 | \$53,815.50 | (\$53,815.50) | \$107,631.00 |
| 01-00-313 - Cobra Income | \$3,118.68 | \$1,263.33 | (\$1,855.35) | \$9,240.54 | \$7,579.98 | (\$1,660.56) | \$15,160.00 |
| 01-00-321 - Interest Income | \$5,394.20 | \$208.33 | (\$5,185.87) | \$15,521.21 | \$1,249.98 | (\$14,271.23) | \$2,500.00 |
| 01-00-322 - Miscellaneous | \$889.00 | \$83.33 | (\$805.67) | \$5,195.01 | \$499.98 | (\$4,695.03) | \$1,000.00 |
| 01-00-358 - Developer Donations | \$0.00 | \$1,416.67 | \$1,416.67 | \$36,071.52 | \$8,500.02 | (\$27,571.50) | \$17,000.00 |
| Total Corporate | <u>\$86,176.18</u> | <u>\$186,266.66</u> | <u>\$100,090.48</u> | <u>\$2,182,381.24</u> | <u>\$1,117,599.96</u> | <u>(\$1,064,781.28)</u> | <u>\$2,235,200.00</u> |
| Total Revenues | <u>\$86,176.18</u> | <u>\$186,266.66</u> | <u>\$100,090.48</u> | <u>\$2,182,381.24</u> | <u>\$1,117,599.96</u> | <u>(\$1,064,781.28)</u> | <u>\$2,235,200.00</u> |
| Expenses | | | | | | | |
| Administration | | | | | | | |
| 01-50-400 - Clerical Salaries | \$5,755.39 | \$5,833.33 | \$77.94 | \$34,766.94 | \$34,999.98 | \$233.04 | \$70,000.00 |
| 01-50-402 - Administrative Assistant | \$5,035.66 | \$5,035.67 | \$0.01 | \$30,213.96 | \$30,214.02 | \$0.06 | \$60,428.00 |
| 01-50-403 - Health and Life Insurance | \$15,740.20 | \$17,197.75 | \$1,457.55 | \$110,333.45 | \$103,186.50 | (\$7,146.95) | \$206,373.00 |
| 01-50-404 - Accounting Services | \$2,179.45 | \$2,184.00 | \$4.55 | \$11,936.68 | \$13,104.00 | \$1,167.32 | \$26,208.00 |
| 01-50-405 - Employer 457(b) Contribution | \$5,810.13 | \$5,875.33 | \$65.20 | \$39,610.19 | \$35,251.98 | (\$4,358.21) | \$70,504.00 |
| 01-50-406 - Bookkeeper | \$4,400.81 | \$5,230.67 | \$829.86 | \$28,852.56 | \$31,384.02 | \$2,531.46 | \$62,768.00 |
| 01-50-415 - HSA Funding | \$0.00 | \$6,359.00 | \$6,359.00 | \$76,308.33 | \$38,154.00 | (\$38,154.33) | \$76,308.00 |
| 01-50-416 - Supt Office Admin & Tech | \$5,595.76 | \$5,595.75 | (\$0.01) | \$33,574.56 | \$33,574.50 | (\$0.06) | \$67,149.00 |
| 01-50-417 - Special Projects/Planning | \$0.00 | \$1,041.67 | \$1,041.67 | \$5,745.00 | \$6,250.02 | \$505.02 | \$12,500.00 |
| 01-50-418 - Administrative Salaries | \$9,833.34 | \$11,812.42 | \$1,979.08 | \$126,235.45 | \$70,874.52 | (\$55,360.93) | \$141,749.00 |
| 01-50-421 - Supt of Rec Salary | \$5,781.00 | \$5,891.17 | \$110.17 | \$34,686.00 | \$35,347.02 | \$661.02 | \$70,694.00 |
| 01-50-434 - Communications-Cable/Ph | \$5,246.49 | \$3,333.33 | (\$1,913.16) | \$24,648.12 | \$19,999.98 | (\$4,648.14) | \$40,000.00 |
| 01-50-438 - Electric | \$8,840.60 | \$6,290.00 | (\$2,550.60) | \$29,905.37 | \$37,740.00 | \$7,834.63 | \$75,480.00 |
| 01-50-441 - Water and Sewer | \$1,413.90 | \$2,867.50 | \$1,453.60 | \$13,948.98 | \$17,205.00 | \$3,256.02 | \$34,410.00 |
| 01-50-443 - Natural Gas | \$958.04 | \$1,341.25 | \$383.21 | \$5,525.36 | \$8,047.50 | \$2,522.14 | \$16,095.00 |
| 01-50-446 - Postage | (\$179.11) | \$666.67 | \$845.78 | \$1,802.82 | \$4,000.02 | \$2,197.20 | \$8,000.00 |
| 01-50-470 - Mrkting/Subscrpts/Resources | \$665.39 | \$1,666.67 | \$1,001.28 | \$11,784.13 | \$10,000.02 | (\$1,784.11) | \$20,000.00 |
| 01-50-471 - Office Supplies | \$1,485.05 | \$833.33 | (\$651.72) | \$3,782.66 | \$4,999.98 | \$1,217.32 | \$10,000.00 |
| 01-50-472 - Computer Maintenance | \$1,908.90 | \$3,333.33 | \$1,424.43 | \$37,233.13 | \$19,999.98 | (\$17,233.15) | \$40,000.00 |
| 01-50-490 - Transfer to Debt Service | \$34,376.00 | \$5,729.33 | (\$28,646.67) | \$68,752.00 | \$34,375.98 | (\$34,376.02) | \$68,752.00 |
| 01-50-495 - Contracted IT Services | \$5,770.74 | \$6,994.75 | \$1,224.01 | \$34,624.44 | \$41,968.50 | \$7,344.06 | \$83,937.00 |
| 01-50-498 - Assistant Office Manager | \$2,585.38 | \$2,862.83 | \$277.45 | \$16,858.66 | \$17,176.98 | \$318.32 | \$34,354.00 |
| 01-50-499 - NBS 457(b) Admin Fees | \$99.00 | \$33.33 | (\$65.67) | \$204.00 | \$199.98 | (\$4.02) | \$400.00 |
| 01-50-500 - Travel Reimbursement | \$0.00 | \$833.33 | \$833.33 | \$0.00 | \$4,999.98 | \$4,999.98 | \$10,000.00 |
| Total Administration | <u>\$123,302.12</u> | <u>\$108,842.41</u> | <u>(\$14,459.71)</u> | <u>\$781,332.79</u> | <u>\$653,054.46</u> | <u>(\$128,278.33)</u> | <u>\$1,306,109.00</u> |
| Building & Grounds Operations | | | | | | | |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
01 - Corporate Accounts
May to October 2022

| 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 - Capital Improvement Projects | \$15,311.80 | \$31,924.08 | \$16,612.28 | \$101,373.34 | \$191,544.48 | \$90,171.14 | \$383,089.00 |
| 01-51-402 - Contracted Nat Areas Maint | \$0.00 | \$2,500.00 | \$2,500.00 | \$4,700.00 | \$15,000.00 | \$10,300.00 | \$30,000.00 |
| 01-51-407 - Building Equip Maint | \$0.00 | \$625.00 | \$625.00 | \$7,436.18 | \$3,750.00 | (\$3,686.18) | \$7,500.00 |
| 01-51-408 - Superintendent of Parks | \$6,950.36 | \$6,943.83 | (\$6.53) | \$41,702.16 | \$41,662.98 | (\$39.18) | \$83,326.00 |
| 01-51-410 - Building Maint Supplies | \$1,039.84 | \$1,250.00 | \$210.16 | \$2,609.02 | \$7,500.00 | \$4,890.98 | \$15,000.00 |
| 01-51-411 - Building Repair | \$10,224.35 | \$4,166.67 | (\$6,057.68) | \$25,386.73 | \$25,000.02 | (\$386.71) | \$50,000.00 |
| 01-51-415 - Asst Supt of Parks (2) | \$7,843.54 | \$9,274.67 | \$1,431.13 | \$53,106.46 | \$55,648.02 | \$2,541.56 | \$111,296.00 |
| 01-51-416 - Seasonal Salaries | \$6,256.00 | \$7,916.67 | \$1,660.67 | \$54,321.70 | \$47,500.02 | (\$6,821.68) | \$95,000.00 |
| 01-51-417 - Contracted Landscape Maint | (\$73,203.00) | \$9,731.50 | \$82,934.50 | \$109,250.82 | \$58,389.00 | (\$50,861.82) | \$116,778.00 |
| 01-51-418 - Compact Excavator Lease | \$25,750.00 | \$2,145.83 | (\$23,604.17) | \$25,750.00 | \$12,874.98 | (\$12,875.02) | \$25,750.00 |
| 01-51-419 - Track Loader Lease | \$0.00 | \$946.00 | \$946.00 | \$0.00 | \$5,676.00 | \$5,676.00 | \$11,352.00 |
| Total Building & Grounds Operations | <u>\$172.89</u> | <u>\$77,424.25</u> | <u>\$77,251.36</u> | <u>\$425,636.41</u> | <u>\$464,545.50</u> | <u>\$38,909.09</u> | <u>\$929,091.00</u> |
| Capital Equip.& Lease Loans | | | | | | | |
| 01-52-451 - T.A.W.- I | \$0.00 | \$0.00 | \$0.00 | \$4,130.00 | \$0.00 | (\$4,130.00) | \$0.00 |
| 01-52-486 - Front End Loader-Note 22-P | \$3,840.14 | \$0.00 | (\$3,840.14) | \$3,840.14 | \$0.00 | (\$3,840.14) | \$0.00 |
| 01-52-487 - Front End Loader-Note 22-I | \$249.38 | \$0.00 | (\$249.38) | \$249.38 | \$0.00 | (\$249.38) | \$0.00 |
| Total Capital Equip.& Lease Loans | <u>\$4,089.52</u> | <u>\$0.00</u> | <u>(\$4,089.52)</u> | <u>\$8,219.52</u> | <u>\$0.00</u> | <u>(\$8,219.52)</u> | <u>\$0.00</u> |
| Total Expenses | <u>\$127,564.53</u> | <u>\$186,266.66</u> | <u>\$58,702.13</u> | <u>\$1,215,188.72</u> | <u>\$1,117,599.96</u> | <u>(\$97,588.76)</u> | <u>\$2,235,200.00</u> |
| Net Total | <u>(\$41,388.35)</u> | <u>\$0.00</u> | <u>\$41,388.35</u> | <u>\$967,192.52</u> | <u>\$0.00</u> | <u>(\$967,192.52)</u> | <u>\$0.00</u> |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02 - Programming
May to October 2022

| 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 | | | | | | | |
| 02-00-326 - Transfer from ELC | \$0.00 | \$791.67 | \$791.67 | \$0.00 | \$4,750.02 | \$4,750.02 | \$9,500.00 |
| 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 | \$6,028.18 | \$12,833.33 | \$6,805.15 | \$67,608.93 | \$76,999.98 | \$9,391.05 | \$154,000.00 |
| 02-00-354 - Non-Resident Fees | \$362.00 | \$1,666.67 | \$1,304.67 | \$6,987.23 | \$10,000.02 | \$3,012.79 | \$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 | \$1,603.50 | \$1,666.67 | \$63.17 | \$11,916.00 | \$10,000.02 | (\$1,915.98) | \$20,000.00 |
| 02-00-375 - Program Refunds | (\$79.00) | (\$541.67) | (\$462.67) | (\$505.73) | (\$3,250.02) | (\$2,744.29) | (\$6,500.00) |
| Total Programming | \$7,914.68 | \$29,503.75 | \$21,589.07 | \$86,006.43 | \$177,022.50 | \$91,016.07 | \$354,045.00 |
| Total Revenues | \$7,914.68 | \$29,503.75 | \$21,589.07 | \$86,006.43 | \$177,022.50 | \$91,016.07 | \$354,045.00 |
| Expenses | | | | | | | |
| Programming | | | | | | | |
| 02-53-403 - Instructor Salaries | \$1,736.03 | \$6,411.17 | \$4,675.14 | \$46,536.32 | \$38,467.02 | (\$8,069.30) | \$76,934.00 |
| 02-53-416 - Rental Permit Fee | \$0.00 | \$166.67 | \$166.67 | \$1,050.00 | \$1,000.02 | (\$49.98) | \$2,000.00 |
| 02-53-417 - Recreation Supervisors | \$9,194.16 | \$9,194.17 | \$0.01 | \$54,763.71 | \$55,165.02 | \$401.31 | \$110,330.00 |
| 02-53-447 - Brochure Printing | \$0.00 | \$1,833.33 | \$1,833.33 | \$11,090.51 | \$10,999.98 | (\$90.53) | \$22,000.00 |
| 02-53-452 - Bank and CC Fees | \$1,523.16 | \$1,375.00 | (\$148.16) | \$7,612.10 | \$8,250.00 | \$637.90 | \$16,500.00 |
| 02-53-455 - Professional Contract Svcs | \$1,402.50 | \$2,141.67 | \$739.17 | \$14,444.21 | \$12,850.02 | (\$1,594.19) | \$25,700.00 |
| 02-53-458 - Program Supplies Reimb | \$0.00 | (\$166.67) | (\$166.67) | \$0.00 | (\$1,000.02) | (\$1,000.02) | (\$2,000.00) |
| 02-53-464 - Capital Purchases | \$0.00 | \$3,086.17 | \$3,086.17 | \$0.00 | \$18,517.02 | \$18,517.02 | \$37,034.00 |
| 02-53-472 - REC Program Supplies | \$1,460.21 | \$4,375.00 | \$2,914.79 | \$9,100.25 | \$26,250.00 | \$17,149.75 | \$52,500.00 |
| 02-53-480 - Facility Monitors | \$1,969.75 | \$1,087.25 | (\$882.50) | \$6,813.65 | \$6,523.50 | (\$290.15) | \$13,047.00 |
| Total Programming | \$17,285.81 | \$29,503.76 | \$12,217.95 | \$151,410.75 | \$177,022.56 | \$25,611.81 | \$354,045.00 |
| Total Expenses | \$17,285.81 | \$29,503.76 | \$12,217.95 | \$151,410.75 | \$177,022.56 | \$25,611.81 | \$354,045.00 |
| Net Total | (\$9,371.13) | (\$0.01) | \$9,371.12 | (\$65,404.32) | (\$0.06) | \$65,404.26 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.1 - Building and Grounds
May to October 2022

| 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 | \$5,067.99 | \$38,536.25 | \$33,468.26 | \$422,880.16 | \$231,217.50 | (\$191,662.66) | \$462,435.00 |
| 02-00-302 - Replacement Tax | \$691.41 | \$58.33 | (\$633.08) | \$1,976.37 | \$349.98 | (\$1,626.39) | \$700.00 |
| 02-00-308 - Excess Equipment Sale | \$0.00 | \$833.33 | \$833.33 | \$0.00 | \$4,999.98 | \$4,999.98 | \$10,000.00 |
| Total Building and Grounds | \$5,759.40 | \$39,427.91 | \$33,668.51 | \$424,856.53 | \$236,567.46 | (\$188,289.07) | \$473,135.00 |
| Total Revenues | \$5,759.40 | \$39,427.91 | \$33,668.51 | \$424,856.53 | \$236,567.46 | (\$188,289.07) | \$473,135.00 |
| Expenses | | | | | | | |
| Building and Grounds | | | | | | | |
| 02-51-401 - GCA Building Maint Contract | \$0.00 | \$3,005.00 | \$3,005.00 | \$0.00 | \$18,030.00 | \$18,030.00 | \$36,060.00 |
| 02-51-404 - Contracted Mowing | \$86,562.34 | \$8,333.33 | (\$78,229.01) | \$86,562.34 | \$49,999.98 | (\$36,562.36) | \$100,000.00 |
| 02-51-417 - Maintenance Supplies/Svcs | \$6,094.18 | \$9,583.33 | \$3,489.15 | \$53,481.33 | \$57,499.98 | \$4,018.65 | \$115,000.00 |
| 02-51-418 - Equipment Purchase/Rental | \$24.00 | \$3,416.67 | \$3,392.67 | \$10,906.03 | \$20,500.02 | \$9,593.99 | \$41,000.00 |
| 02-51-419 - Equipment Repair/Parts | \$924.73 | \$4,427.50 | \$3,502.77 | \$17,024.67 | \$26,565.00 | \$9,540.33 | \$53,130.00 |
| 02-51-420 - Fountain Maintenance | \$0.00 | \$1,250.00 | \$1,250.00 | \$2,478.69 | \$7,500.00 | \$5,021.31 | \$15,000.00 |
| 02-51-421 - Landscape Design/Imp | \$0.00 | \$1,723.75 | \$1,723.75 | \$9,325.00 | \$10,342.50 | \$1,017.50 | \$20,685.00 |
| 02-51-426 - Refuse & Porta Potties | \$4,617.17 | \$2,916.67 | (\$1,700.50) | \$28,073.44 | \$17,500.02 | (\$10,573.42) | \$35,000.00 |
| 02-51-428 - Building Custodian | \$1,294.80 | \$1,105.00 | (\$189.80) | \$8,687.93 | \$6,630.00 | (\$2,057.93) | \$13,260.00 |
| 02-51-476 - Gas/Diesel/Oil | \$2,401.44 | \$3,666.67 | \$1,265.23 | \$23,880.66 | \$22,000.02 | (\$1,880.64) | \$44,000.00 |
| Total Building and Grounds | \$101,918.66 | \$39,427.92 | (\$62,490.74) | \$240,420.09 | \$236,567.52 | (\$3,852.57) | \$473,135.00 |
| Total Expenses | \$101,918.66 | \$39,427.92 | (\$62,490.74) | \$240,420.09 | \$236,567.52 | (\$3,852.57) | \$473,135.00 |
| Net Total | (\$96,159.26) | (\$0.01) | \$96,159.25 | \$184,436.44 | (\$0.06) | (\$184,436.50) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.2 - Early Learning Center
May to October 2022

| 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 | \$5,550.00 | \$9,920.83 | \$4,370.83 | \$12,916.48 | \$59,524.98 | \$46,608.50 | \$119,050.00 |
| 02-00-317 - Program Refunds | \$0.00 | (\$416.67) | (\$416.67) | (\$228.00) | (\$2,500.02) | (\$2,272.02) | (\$5,000.00) |
| Total Early Learning Center | <u>\$5,550.00</u> | <u>\$9,504.16</u> | <u>\$3,954.16</u> | <u>\$12,688.48</u> | <u>\$57,024.96</u> | <u>\$44,336.48</u> | <u>\$114,050.00</u> |
| Total Revenues | <u>\$5,550.00</u> | <u>\$9,504.16</u> | <u>\$3,954.16</u> | <u>\$12,688.48</u> | <u>\$57,024.96</u> | <u>\$44,336.48</u> | <u>\$114,050.00</u> |
| Expenses | | | | | | | |
| Early Learning Center | | | | | | | |
| 02-53-411 - Staff Salaries | \$4,962.26 | \$8,355.33 | \$3,393.07 | \$17,109.79 | \$50,131.98 | \$33,022.19 | \$100,264.00 |
| 02-53-413 - ELC Program Supplies | \$734.66 | \$357.17 | (\$377.49) | \$1,325.35 | \$2,143.02 | \$817.67 | \$4,286.00 |
| 02-53-415 - Transfer to Rec Programs | \$0.00 | \$791.67 | \$791.67 | \$0.00 | \$4,750.02 | \$4,750.02 | \$9,500.00 |
| Total Early Learning Center | <u>\$5,696.92</u> | <u>\$9,504.17</u> | <u>\$3,807.25</u> | <u>\$18,435.14</u> | <u>\$57,025.02</u> | <u>\$38,589.88</u> | <u>\$114,050.00</u> |
| Total Expenses | <u>\$5,696.92</u> | <u>\$9,504.17</u> | <u>\$3,807.25</u> | <u>\$18,435.14</u> | <u>\$57,025.02</u> | <u>\$38,589.88</u> | <u>\$114,050.00</u> |
| Net Total | (\$146.92) | (\$0.01) | \$146.91 | (\$5,746.66) | (\$0.06) | \$5,746.60 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.3 - F.A.N.
May to October 2022

| 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 | \$4,164.50 | \$4,166.67 | \$2.17 | \$13,978.15 | \$25,000.02 | \$11,021.87 | \$50,000.00 |
| 02-00-362 - Daily Admission Fees | \$2,175.00 | \$3,333.33 | \$1,158.33 | \$5,535.00 | \$19,999.98 | \$14,464.98 | \$40,000.00 |
| 02-00-363 - Group Rental Income | \$7,655.00 | \$2,750.00 | (\$4,905.00) | \$23,860.00 | \$16,500.00 | (\$7,360.00) | \$33,000.00 |
| Total F.A.N. | <u>\$13,994.50</u> | <u>\$10,250.00</u> | <u>(\$3,744.50)</u> | <u>\$43,373.15</u> | <u>\$61,500.00</u> | <u>\$18,126.85</u> | <u>\$123,000.00</u> |
| Total Revenues | <u>\$13,994.50</u> | <u>\$10,250.00</u> | <u>(\$3,744.50)</u> | <u>\$43,373.15</u> | <u>\$61,500.00</u> | <u>\$18,126.85</u> | <u>\$123,000.00</u> |
| Expenses | | | | | | | |
| F.A.N. | | | | | | | |
| 02-53-445 - Building Supervisors | \$2,362.25 | \$5,755.92 | \$3,393.67 | \$16,673.83 | \$34,535.52 | \$17,861.69 | \$69,071.00 |
| 02-53-446 - F.A.N. Program Supplies | \$0.00 | \$166.67 | \$166.67 | \$1,807.55 | \$1,000.02 | (\$807.53) | \$2,000.00 |
| 02-53-449 - Improvement Projects | \$0.00 | \$1,505.50 | \$1,505.50 | \$0.00 | \$9,033.00 | \$9,033.00 | \$18,066.00 |
| 02-53-453 - Building Custodian | \$1,602.56 | \$1,363.58 | (\$238.98) | \$9,437.32 | \$8,181.48 | (\$1,255.84) | \$16,363.00 |
| 02-53-457 - Facility/Equip Repairs | \$0.00 | \$833.33 | \$833.33 | \$8,258.36 | \$4,999.98 | (\$3,258.38) | \$10,000.00 |
| 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>\$3,964.81</u> | <u>\$10,250.00</u> | <u>\$6,285.19</u> | <u>\$36,177.06</u> | <u>\$61,500.00</u> | <u>\$25,322.94</u> | <u>\$123,000.00</u> |
| Total Expenses | <u>\$3,964.81</u> | <u>\$10,250.00</u> | <u>\$6,285.19</u> | <u>\$36,177.06</u> | <u>\$61,500.00</u> | <u>\$25,322.94</u> | <u>\$123,000.00</u> |
| Net Total | \$10,029.69 | \$0.00 | (\$10,029.69) | \$7,196.09 | \$0.00 | (\$7,196.09) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.4 - B.& A.S.
May to October 2022

| 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 | \$13,603.00 | \$16,666.67 | \$3,063.67 | \$52,975.00 | \$100,000.02 | \$47,025.02 | \$200,000.00 |
| 02-00-371 - Program Refunds | \$0.00 | (\$83.33) | (\$83.33) | (\$507.00) | (\$499.98) | \$7.02 | (\$1,000.00) |
| Total Before & After School Program | <u>\$13,603.00</u> | <u>\$16,583.34</u> | <u>\$2,980.34</u> | <u>\$52,468.00</u> | <u>\$99,500.04</u> | <u>\$47,032.04</u> | <u>\$199,000.00</u> |
| Total Revenues | <u>\$13,603.00</u> | <u>\$16,583.34</u> | <u>\$2,980.34</u> | <u>\$52,468.00</u> | <u>\$99,500.04</u> | <u>\$47,032.04</u> | <u>\$199,000.00</u> |
| Expenses | | | | | | | |
| Before & After School Program | | | | | | | |
| 02-53-461 - Staff Salaries | \$7,391.14 | \$8,480.75 | \$1,089.61 | \$25,794.39 | \$50,884.50 | \$25,090.11 | \$101,769.00 |
| 02-53-462 - BAS Program Supplies | \$59.48 | \$173.83 | \$114.35 | \$984.41 | \$1,042.98 | \$58.57 | \$2,086.00 |
| 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>\$7,450.62</u> | <u>\$16,583.33</u> | <u>\$9,132.71</u> | <u>\$26,778.80</u> | <u>\$99,499.98</u> | <u>\$72,721.18</u> | <u>\$199,000.00</u> |
| Total Expenses | <u>\$7,450.62</u> | <u>\$16,583.33</u> | <u>\$9,132.71</u> | <u>\$26,778.80</u> | <u>\$99,499.98</u> | <u>\$72,721.18</u> | <u>\$199,000.00</u> |
| Net Total | \$6,152.38 | \$0.01 | (\$6,152.37) | \$25,689.20 | \$0.06 | (\$25,689.14) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.5 - Dance Program
May to October 2022

| 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 | \$24,138.07 | \$26,666.67 | \$2,528.60 | \$90,281.57 | \$160,000.02 | \$69,718.45 | \$320,000.00 |
| 02-00-381 - Program Refunds | \$0.00 | (\$83.33) | (\$83.33) | (\$58.00) | (\$499.98) | (\$441.98) | (\$1,000.00) |
| 02-00-383 - Dance Apparel/Misc | \$237.00 | \$166.67 | (\$70.33) | \$2,564.00 | \$1,000.02 | (\$1,563.98) | \$2,000.00 |
| Total Dance Program Income | <u>\$24,375.07</u> | <u>\$26,750.01</u> | <u>\$2,374.94</u> | <u>\$92,787.57</u> | <u>\$160,500.06</u> | <u>\$67,712.49</u> | <u>\$321,000.00</u> |
| Total Revenues | <u>\$24,375.07</u> | <u>\$26,750.01</u> | <u>\$2,374.94</u> | <u>\$92,787.57</u> | <u>\$160,500.06</u> | <u>\$67,712.49</u> | <u>\$321,000.00</u> |
| Expenses | | | | | | | |
| Dance Program Expense | | | | | | | |
| 02-53-470 - Dance Instructors/Aides | \$12,218.88 | \$10,020.00 | (\$2,198.88) | \$59,380.83 | \$60,120.00 | \$739.17 | \$120,240.00 |
| 02-53-471 - Dance Travel | \$0.00 | \$416.67 | \$416.67 | \$529.01 | \$2,500.02 | \$1,971.01 | \$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 - Dance Program Supplies | \$163.82 | \$1,330.00 | \$1,166.18 | \$13,153.61 | \$7,980.00 | (\$5,173.61) | \$15,960.00 |
| 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 | \$940.75 | \$4,166.67 | \$3,225.92 | (\$973.31) | \$25,000.02 | \$25,973.33 | \$50,000.00 |
| 02-53-486 - Dance Competition Fees | \$1,000.00 | \$5,416.67 | \$4,416.67 | \$1,257.00 | \$32,500.02 | \$31,243.02 | \$65,000.00 |
| 02-53-487 - Pro Dance Contract Services | \$0.00 | \$116.67 | \$116.67 | \$0.00 | \$700.02 | \$700.02 | \$1,400.00 |
| Total Dance Program Expense | <u>\$14,323.45</u> | <u>\$26,750.01</u> | <u>\$12,426.56</u> | <u>\$73,347.14</u> | <u>\$160,500.06</u> | <u>\$87,152.92</u> | <u>\$321,000.00</u> |
| Total Expenses | <u>\$14,323.45</u> | <u>\$26,750.01</u> | <u>\$12,426.56</u> | <u>\$73,347.14</u> | <u>\$160,500.06</u> | <u>\$87,152.92</u> | <u>\$321,000.00</u> |
| Net Total | \$10,051.62 | \$0.00 | (\$10,051.62) | \$19,440.43 | \$0.00 | (\$19,440.43) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
03 - Audit
May to October 2022

| 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 | \$266.74 | \$2,028.25 | \$1,761.51 | \$22,256.14 | \$12,169.50 | (\$10,086.64) | \$24,339.00 |
| Total Audit General | <u>\$266.74</u> | <u>\$2,028.25</u> | <u>\$1,761.51</u> | <u>\$22,256.14</u> | <u>\$12,169.50</u> | <u>(\$10,086.64)</u> | <u>\$24,339.00</u> |
| Total Revenues | <u><u>\$266.74</u></u> | <u><u>\$2,028.25</u></u> | <u><u>\$1,761.51</u></u> | <u><u>\$22,256.14</u></u> | <u><u>\$12,169.50</u></u> | <u><u>(\$10,086.64)</u></u> | <u><u>\$24,339.00</u></u> |
| Expenses | | | | | | | |
| Audit | | | | | | | |
| 03-50-401 - Accounting Services | \$0.00 | \$2,028.25 | \$2,028.25 | \$16,650.00 | \$12,169.50 | (\$4,480.50) | \$24,339.00 |
| Total Audit | <u>\$0.00</u> | <u>\$2,028.25</u> | <u>\$2,028.25</u> | <u>\$16,650.00</u> | <u>\$12,169.50</u> | <u>(\$4,480.50)</u> | <u>\$24,339.00</u> |
| Total Expenses | <u><u>\$0.00</u></u> | <u><u>\$2,028.25</u></u> | <u><u>\$2,028.25</u></u> | <u><u>\$16,650.00</u></u> | <u><u>\$12,169.50</u></u> | <u><u>(\$4,480.50)</u></u> | <u><u>\$24,339.00</u></u> |
| Net Total | \$266.74 | \$0.00 | (\$266.74) | \$5,606.14 | \$0.00 | (\$5,606.14) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
04 - Liability Insurance
May to October 2022

| 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 | \$1,367.02 | \$10,394.67 | \$9,027.65 | \$114,065.53 | \$62,368.02 | (\$51,697.51) | \$124,736.00 |
| Total Insurance General | <u>\$1,367.02</u> | <u>\$10,394.67</u> | <u>\$9,027.65</u> | <u>\$114,065.53</u> | <u>\$62,368.02</u> | <u>(\$51,697.51)</u> | <u>\$124,736.00</u> |
| Total Revenues | <u>\$1,367.02</u> | <u>\$10,394.67</u> | <u>\$9,027.65</u> | <u>\$114,065.53</u> | <u>\$62,368.02</u> | <u>(\$51,697.51)</u> | <u>\$124,736.00</u> |
| Expenses | | | | | | | |
| Liability Insurance | | | | | | | |
| 04-50-412 - Risk Management Salary | \$952.00 | \$1,183.75 | \$231.75 | \$6,912.25 | \$7,102.50 | \$190.25 | \$14,205.00 |
| 04-50-430 - PDRMA | \$13,785.28 | \$4,916.67 | (\$8,868.61) | \$40,855.84 | \$29,500.02 | (\$11,355.82) | \$59,000.00 |
| 04-50-431 - State Unemployment Ins | \$295.88 | \$500.00 | \$204.12 | \$2,464.78 | \$3,000.00 | \$535.22 | \$6,000.00 |
| 04-50-432 - Legal Fees | \$731.25 | \$1,666.67 | \$935.42 | \$3,150.00 | \$10,000.02 | \$6,850.02 | \$20,000.00 |
| 04-50-433 - Monitoring | \$406.54 | \$83.33 | (\$323.21) | \$813.08 | \$499.98 | (\$313.10) | \$1,000.00 |
| 04-50-434 - Hazard Repairs/Improve | \$0.00 | \$1,794.25 | \$1,794.25 | \$9,549.61 | \$10,765.50 | \$1,215.89 | \$21,531.00 |
| 04-50-437 - Contracted Services | \$0.00 | \$83.33 | \$83.33 | \$44.00 | \$499.98 | \$455.98 | \$1,000.00 |
| 04-50-438 - Legal Publications | \$0.00 | \$83.33 | \$83.33 | \$90.00 | \$499.98 | \$409.98 | \$1,000.00 |
| 04-50-440 - Inspections | \$5,914.50 | \$83.33 | (\$5,831.17) | \$17,781.74 | \$499.98 | (\$17,281.76) | \$1,000.00 |
| Total Liability Insurance | <u>\$22,085.45</u> | <u>\$10,394.66</u> | <u>(\$11,690.79)</u> | <u>\$81,661.30</u> | <u>\$62,367.96</u> | <u>(\$19,293.34)</u> | <u>\$124,736.00</u> |
| Total Expenses | <u>\$22,085.45</u> | <u>\$10,394.66</u> | <u>(\$11,690.79)</u> | <u>\$81,661.30</u> | <u>\$62,367.96</u> | <u>(\$19,293.34)</u> | <u>\$124,736.00</u> |
| Net Total | (\$20,718.43) | \$0.01 | \$20,718.44 | \$32,404.23 | \$0.06 | (\$32,404.17) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
05 - Paving & Lighting
May to October 2022

| 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 | \$3,185.75 | \$3,185.75 | \$0.00 | \$19,114.50 | \$19,114.50 | \$38,229.00 |
| 05-00-301 - Property Tax | \$220.06 | \$1,673.25 | \$1,453.19 | \$18,358.64 | \$10,039.50 | (\$8,319.14) | \$20,079.00 |
| Total Paving & Lighting General | <u>\$220.06</u> | <u>\$4,859.00</u> | <u>\$4,638.94</u> | <u>\$18,358.64</u> | <u>\$29,154.00</u> | <u>\$10,795.36</u> | <u>\$58,308.00</u> |
| Total Revenues | <u>\$220.06</u> | <u>\$4,859.00</u> | <u>\$4,638.94</u> | <u>\$18,358.64</u> | <u>\$29,154.00</u> | <u>\$10,795.36</u> | <u>\$58,308.00</u> |
| Expenses | | | | | | | |
| Paving & Lighting | | | | | | | |
| 05-50-401 - Paving | \$0.00 | \$4,119.17 | \$4,119.17 | \$49,430.00 | \$24,715.02 | (\$24,714.98) | \$49,430.00 |
| 05-50-402 - Lighting | \$0.00 | \$739.83 | \$739.83 | \$0.00 | \$4,438.98 | \$4,438.98 | \$8,878.00 |
| Total Paving & Lighting | <u>\$0.00</u> | <u>\$4,859.00</u> | <u>\$4,859.00</u> | <u>\$49,430.00</u> | <u>\$29,154.00</u> | <u>(\$20,276.00)</u> | <u>\$58,308.00</u> |
| Total Expenses | <u>\$0.00</u> | <u>\$4,859.00</u> | <u>\$4,859.00</u> | <u>\$49,430.00</u> | <u>\$29,154.00</u> | <u>(\$20,276.00)</u> | <u>\$58,308.00</u> |
| Net Total | \$220.06 | \$0.00 | (\$220.06) | (\$31,071.36) | \$0.00 | \$31,071.36 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
06 - Special Recreation
May to October 2022

| 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 | \$2,660.69 | \$20,598.75 | \$17,938.06 | \$221,962.36 | \$123,592.50 | (\$98,369.86) | \$247,185.00 |
| Total Special Recreation General | <u>\$2,660.69</u> | <u>\$20,598.75</u> | <u>\$17,938.06</u> | <u>\$221,962.36</u> | <u>\$123,592.50</u> | <u>(\$98,369.86)</u> | <u>\$247,185.00</u> |
| Total Revenues | <u>\$2,660.69</u> | <u>\$20,598.75</u> | <u>\$17,938.06</u> | <u>\$221,962.36</u> | <u>\$123,592.50</u> | <u>(\$98,369.86)</u> | <u>\$247,185.00</u> |
| Expenses | | | | | | | |
| Special Recreation | | | | | | | |
| 06-50-401 - Payment to LWSRA | \$44,552.62 | \$11,629.50 | (\$32,923.12) | \$90,187.65 | \$69,777.00 | (\$20,410.65) | \$139,554.00 |
| 06-50-404 - Transfer to Corporate | \$53,815.00 | \$8,969.25 | (\$44,845.75) | \$107,631.00 | \$53,815.50 | (\$53,815.50) | \$107,631.00 |
| Total Special Recreation | <u>\$98,367.62</u> | <u>\$20,598.75</u> | <u>(\$77,768.87)</u> | <u>\$197,818.65</u> | <u>\$123,592.50</u> | <u>(\$74,226.15)</u> | <u>\$247,185.00</u> |
| Total Expenses | <u>\$98,367.62</u> | <u>\$20,598.75</u> | <u>(\$77,768.87)</u> | <u>\$197,818.65</u> | <u>\$123,592.50</u> | <u>(\$74,226.15)</u> | <u>\$247,185.00</u> |
| Net Total | (\$95,706.93) | \$0.00 | \$95,706.93 | \$24,143.71 | \$0.00 | (\$24,143.71) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
07 - Debt Service
May to October 2022

| 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 | \$2,327.27 | \$18,076.00 | \$15,748.73 | \$194,594.16 | \$108,456.00 | (\$86,138.16) | \$216,912.00 |
| 07-00-302 - Transfer from Corporate | \$34,376.00 | \$5,729.33 | (\$28,646.67) | \$68,752.00 | \$34,375.98 | (\$34,376.02) | \$68,752.00 |
| 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>\$142,703.27</u> | <u>\$32,638.66</u> | <u>(\$110,064.61)</u> | <u>\$369,346.16</u> | <u>\$195,831.96</u> | <u>(\$173,514.20)</u> | <u>\$391,664.00</u> |
| Total Revenues | <u>\$142,703.27</u> | <u>\$32,638.66</u> | <u>(\$110,064.61)</u> | <u>\$369,346.16</u> | <u>\$195,831.96</u> | <u>(\$173,514.20)</u> | <u>\$391,664.00</u> |
| Expenses | | | | | | | |
| Debt Service | | | | | | | |
| 07-50-325 - 2018 G.O. Bond-P | \$0.00 | \$4,583.33 | \$4,583.33 | \$0.00 | \$27,499.98 | \$27,499.98 | \$55,000.00 |
| 07-50-326 - 2018 G.O. Bond-I | \$0.00 | \$4,341.17 | \$4,341.17 | \$26,046.88 | \$26,047.02 | \$0.14 | \$52,094.00 |
| 07-50-402 - OPT Mini-Bond-P | \$106,000.00 | \$8,833.33 | (\$97,166.67) | \$106,000.00 | \$52,999.98 | (\$53,000.02) | \$106,000.00 |
| 07-50-411 - 2019A Refunding Bonds-P | \$0.00 | \$5,833.33 | \$5,833.33 | \$0.00 | \$34,999.98 | \$34,999.98 | \$70,000.00 |
| 07-50-412 - 2019A Refunding Bonds-I | \$0.00 | \$1,500.00 | \$1,500.00 | \$9,000.00 | \$9,000.00 | \$0.00 | \$18,000.00 |
| 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 | \$4,075.00 | \$4,075.00 | \$24,450.00 | \$24,450.00 | \$0.00 | \$48,900.00 |
| 07-50-422 - OPT Mini-Bond-I | \$3,339.00 | \$139.17 | (\$3,199.83) | \$3,339.00 | \$835.02 | (\$2,503.98) | \$1,670.00 |
| 07-50-473 - Legal Fees | \$3,450.00 | \$833.33 | (\$2,616.67) | \$7,863.75 | \$4,999.98 | (\$2,863.77) | \$10,000.00 |
| Total Debt Service | <u>\$112,789.00</u> | <u>\$32,638.66</u> | <u>(\$80,150.34)</u> | <u>\$176,699.63</u> | <u>\$195,831.96</u> | <u>\$19,132.33</u> | <u>\$391,664.00</u> |
| Total Expenses | <u>\$112,789.00</u> | <u>\$32,638.66</u> | <u>(\$80,150.34)</u> | <u>\$176,699.63</u> | <u>\$195,831.96</u> | <u>\$19,132.33</u> | <u>\$391,664.00</u> |
| Net Total | \$29,914.27 | \$0.00 | (\$29,914.27) | \$192,646.53 | \$0.00 | (\$192,646.53) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
08 - Social Security
May to October 2022

| 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 | \$800.21 | \$8,003.92 | \$7,203.71 | \$68,265.10 | \$48,023.52 | (\$20,241.58) | \$96,047.00 |
| 08-00-304 - Revenue Carryforward | \$0.00 | \$1,871.92 | \$1,871.92 | \$0.00 | \$11,231.52 | \$11,231.52 | \$22,463.00 |
| Total Social Security General | <u>\$800.21</u> | <u>\$9,875.84</u> | <u>\$9,075.63</u> | <u>\$68,265.10</u> | <u>\$59,255.04</u> | <u>(\$9,010.06)</u> | <u>\$118,510.00</u> |
| Total Revenues | <u>\$800.21</u> | <u>\$9,875.84</u> | <u>\$9,075.63</u> | <u>\$68,265.10</u> | <u>\$59,255.04</u> | <u>(\$9,010.06)</u> | <u>\$118,510.00</u> |
| Expenses | | | | | | | |
| Social Security | | | | | | | |
| 08-50-401 - Employer F.I.C.A. | \$7,097.15 | \$8,003.92 | \$906.77 | \$48,220.56 | \$48,023.52 | (\$197.04) | \$96,047.00 |
| 08-50-402 - Employer Medicare | \$1,659.83 | \$1,871.92 | \$212.09 | \$11,277.41 | \$11,231.52 | (\$45.89) | \$22,463.00 |
| Total Social Security | <u>\$8,756.98</u> | <u>\$9,875.84</u> | <u>\$1,118.86</u> | <u>\$59,497.97</u> | <u>\$59,255.04</u> | <u>(\$242.93)</u> | <u>\$118,510.00</u> |
| Total Expenses | <u>\$8,756.98</u> | <u>\$9,875.84</u> | <u>\$1,118.86</u> | <u>\$59,497.97</u> | <u>\$59,255.04</u> | <u>(\$242.93)</u> | <u>\$118,510.00</u> |
| Net Total | (\$7,956.77) | \$0.00 | \$7,956.77 | \$8,767.13 | \$0.00 | (\$8,767.13) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
09 - Golf Course
May to October 2022

| 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 | \$17,222.00 | \$19,550.00 | \$2,328.00 | \$214,904.66 | \$117,300.00 | (\$97,604.66) | \$234,600.00 |
| 09-00-373 - Driving Range Fees | \$6,950.00 | \$9,133.33 | \$2,183.33 | \$82,323.00 | \$54,799.98 | (\$27,523.02) | \$109,600.00 |
| 09-00-374 - Rental Cart & Clubs | \$8,857.39 | \$6,666.67 | (\$2,190.72) | \$85,041.39 | \$40,000.02 | (\$45,041.37) | \$80,000.00 |
| 09-00-375 - Beverage Sales | \$1,431.78 | \$1,416.67 | (\$15.11) | \$15,754.21 | \$8,500.02 | (\$7,254.19) | \$17,000.00 |
| 09-00-376 - Group Greens/Range Fees | \$0.00 | \$416.67 | \$416.67 | \$12.00 | \$2,500.02 | \$2,488.02 | \$5,000.00 |
| 09-00-378 - Merchandise | \$848.60 | \$416.67 | (\$431.93) | \$6,599.06 | \$2,500.02 | (\$4,099.04) | \$5,000.00 |
| 09-00-379 - Golf Lessons | \$0.00 | \$416.67 | \$416.67 | \$2,312.00 | \$2,500.02 | \$188.02 | \$5,000.00 |
| 09-00-380 - Golf Leagues | \$0.00 | \$208.33 | \$208.33 | \$2,280.00 | \$1,249.98 | (\$1,030.02) | \$2,500.00 |
| 09-00-381 - Special Events/Programs | \$0.00 | \$41.67 | \$41.67 | \$0.00 | \$250.02 | \$250.02 | \$500.00 |
| 09-00-384 - Scholarship Revenue | \$400.00 | \$750.00 | \$350.00 | \$6,150.00 | \$4,500.00 | (\$1,650.00) | \$9,000.00 |
| 09-00-386 - Concession Revenue | \$113.08 | \$125.00 | \$11.92 | \$1,528.03 | \$750.00 | (\$778.03) | \$1,500.00 |
| 09-00-388 - Sales Tax Return Discount | \$0.00 | \$5.00 | \$5.00 | \$0.00 | \$30.00 | \$30.00 | \$60.00 |
| 09-00-391 - Restaurant Svcs. Agreement | \$350.00 | \$350.00 | \$0.00 | \$2,100.00 | \$2,100.00 | \$0.00 | \$4,200.00 |
| Total Golf Course | \$36,172.85 | \$39,496.68 | \$3,323.83 | \$419,004.35 | \$236,980.08 | (\$182,024.27) | \$473,960.00 |
| Total Revenues | \$36,172.85 | \$39,496.68 | \$3,323.83 | \$419,004.35 | \$236,980.08 | (\$182,024.27) | \$473,960.00 |
| Expenses | | | | | | | |
| Golf Course | | | | | | | |
| 09-53-409 - Golf Course P.D. Seasonal | \$8,568.00 | \$4,766.67 | (\$3,801.33) | \$61,020.00 | \$28,600.02 | (\$32,419.98) | \$57,200.00 |
| 09-53-480 - Office Supplies/Printing | \$0.00 | \$208.33 | \$208.33 | \$227.55 | \$1,249.98 | \$1,022.43 | \$2,500.00 |
| 09-53-481 - Golf Cart Lease | \$3,733.47 | \$1,617.58 | (\$2,115.89) | \$17,440.18 | \$9,705.48 | (\$7,734.70) | \$19,411.00 |
| 09-53-482 - Contracted Services | \$548.80 | \$833.33 | \$284.53 | \$2,873.80 | \$4,999.98 | \$2,126.18 | \$10,000.00 |
| 09-53-483 - Capital Improvements | \$0.00 | \$572.92 | \$572.92 | \$0.00 | \$3,437.52 | \$3,437.52 | \$6,875.00 |
| 09-53-484 - Supplies | \$324.95 | \$525.00 | \$200.05 | \$2,665.85 | \$3,150.00 | \$484.15 | \$6,300.00 |
| 09-53-498 - 2003 Golf Course Bond- P | \$0.00 | \$9,583.33 | \$9,583.33 | \$0.00 | \$57,499.98 | \$57,499.98 | \$115,000.00 |
| 09-53-499 - 2003 Golf Course Bond-I | \$0.00 | \$273.17 | \$273.17 | \$0.00 | \$1,639.02 | \$1,639.02 | \$3,278.00 |
| 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 |
| 09-53-514 - Beverage Supplies | \$468.69 | \$372.17 | (\$96.52) | \$4,320.43 | \$2,233.02 | (\$2,087.41) | \$4,466.00 |
| 09-53-515 - Merchandise | \$35.96 | \$41.67 | \$5.71 | \$648.92 | \$250.02 | (\$398.90) | \$500.00 |
| 09-53-516 - Contracted Greenskeeping | \$27,063.51 | \$15,477.50 | (\$11,586.01) | \$189,444.52 | \$92,865.00 | (\$96,579.52) | \$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 | \$1,973.53 | \$1,208.33 | (\$765.20) | \$15,544.08 | \$7,249.98 | (\$8,294.10) | \$14,500.00 |
| 09-53-521 - Golf Course Concessions | \$211.57 | \$83.33 | (\$128.24) | \$3,384.67 | \$499.98 | (\$2,884.69) | \$1,000.00 |
| Total Golf Course | \$42,928.48 | \$39,496.66 | (\$3,431.82) | \$320,070.00 | \$236,979.96 | (\$83,090.04) | \$473,960.00 |
| Total Expenses | \$42,928.48 | \$39,496.66 | (\$3,431.82) | \$320,070.00 | \$236,979.96 | (\$83,090.04) | \$473,960.00 |

Frankfort Square Park District
** Department Analysis of Revenues & Expenses **
09 - Golf Course
May to October 2022

| 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 | (\$6,755.63) | \$0.02 | \$6,755.65 | \$98,934.35 | \$0.12 | (\$98,934.23) | \$0.00 |