

FUND BALANCES
December 31, 2016

<i>FUND NO.</i>	<i>FUND DESCRIPTION</i>	<i>OPENING BALANCE</i>	<i>YTD RECEIPTS</i>	<i>YTD EXPENSES</i>	<i>CURRENT BALANCE</i>
1	CORPORATE	67,167.63	\$2,043,023.45	\$1,553,726.43	\$556,464.65
2	RECREATION	99,229.59	1,103,384.32	1,023,702.31	178,911.60
3	AUDIT	(16,439.00)	23,415.77	22,208.00	(15,231.23)
4	LIABILITY INSURANCE	(9,812.53)	160,105.84	96,000.03	54,293.28
5	PAVING & LIGHTING	(12,556.46)	19,025.26	0.00	6,468.80
6	SPECIAL RECREATION	37,583.02	195,131.38	197,947.13	34,767.27
7	DEBT SERVICE	(65,688.90)	877,177.34	883,866.81	(72,378.37)
8	SOCIAL SECURITY	17,077.18	118,620.81	80,255.15	55,442.84
9	GOLF COURSE	(49,890.36)	302,160.69	200,503.80	51,766.53
TOTAL F.S.P.D. FUNDS		\$66,670.17	\$4,842,044.86	\$4,058,209.66	\$850,505.37

CASH and LIABILITIES REPORT
December 31, 2016

<i>ACCOUNT DESCRIPTION</i>	<i>DECEMBER</i>	<i>NOVEMBER</i>	<i>OCTOBER</i>	<i>SEPTEMBER</i>
OPTCB CORP CHK - 1004	8,629.71	18,367.77	15,784.62	25,064.79
OPTCB REC CC - 1012	17,536.05	18,373.34	10,249.07	6,807.32
OPTCB DEPOSIT MM - 0849	46,609.39	204,723.63	38,605.12	952,365.63
OPTCB GOLF CC -1020	534.14	705.00	3,280.99	1,587.00
OPTCB GOLF DEP. ACCT. - 3651	1,744.50	1,744.50	3,002.01	1,614.99
OPTCB MAXSAFE - 2161	0.00	0.00	0.00	0.00
PUBLIC FUNDS MM - 4619	791,910.57	1,563,647.55	1,791,760.73	1,159,295.78
MAIN OFFICE CASH REGISTER	200.00	200.00	200.00	200.00
GOLF COURSE CASH REGISTER	0.00	0.00	895.75	895.75
RECEIVABLE	0.00	0.00	0.00	0.00
DEPOSITS/CREDIT CDS IN TRANSIT	0.00	0.00	0.00	0.00
TOTAL CASH	\$867,164.36	\$1,807,761.79	\$1,863,778.29	\$2,147,831.26
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</i>	0.00	0.00	0.00	0.00
<i>Employee 403(b)(7) Withholding</i>	0.00	0.00	0.00	0.00
<i>Less:</i>				
<i>Sales Tax</i>	0.00	0.00	(87.09)	(192.45)
<i>SUTA</i>	(1,205.93)	(927.70)	(491.97)	(1,955.37)
<i>Rental Deposits</i>	(2,681.20)	(3,131.20)	(3,369.00)	(3,069.00)
<i>Golf Certificates</i>	(12,771.86)	(12,474.86)	(12,474.86)	(12,693.86)
TOTAL LIABILITIES	(\$16,658.99)	(\$16,533.76)	(\$16,422.92)	(\$17,910.68)
TOTAL CASH LESS LIABILITIES	\$850,505.37	\$1,791,228.03	\$1,847,355.37	\$2,129,920.58

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
Revenues							
Corporate General							
01-00-301 - Property Tax	\$19,388.73	\$25,001.25	\$5,612.52	\$1,624,665.39	\$1,603,385.44	(\$21,279.95)	\$1,649,974.00
01-00-306 - Transfer from Special Recreat	\$75,164.00	\$0.00	(\$75,164.00)	\$75,164.00	\$75,164.00	\$0.00	\$75,164.00
01-00-310 - Transfer From Social Securit	\$11,348.00	\$0.00	(\$11,348.00)	\$11,348.00	\$11,348.00	\$0.00	\$11,348.00
01-00-311 - Milkweed Sales	\$0.00	\$0.00	\$0.00	\$3,671.50	\$2,140.00	(\$1,531.50)	\$2,140.00
01-00-312 - Land & Equip Purch Loan 152	\$0.00	\$10,995.33	\$10,995.33	\$131,944.00	\$87,962.64	(\$43,981.36)	\$131,944.00
01-00-321 - Interest Income	\$238.58	\$73.03	(\$165.55)	\$1,420.02	\$474.24	(\$945.78)	\$600.00
01-00-322 - Miscellaneous	\$75.00	\$1.15	(\$73.85)	\$6,401.24	\$473.41	(\$5,927.83)	\$500.00
01-00-342 - OSLAD Grant - Community Pk.	\$0.00	\$0.00	\$0.00	\$0.00	\$99,500.00	\$99,500.00	\$99,500.00
01-00-343 - Trans from Rec Director Sal.	\$37,439.00	\$0.00	(\$37,439.00)	\$37,439.00	\$37,439.00	\$0.00	\$37,439.00
01-00-346 - Trans from Risk Mgmt	\$19,988.00	\$0.00	(\$19,988.00)	\$19,988.00	\$19,988.00	\$0.00	\$19,988.00
01-00-347 - Trans from Park Maint.	\$69,115.00	\$0.00	(\$69,115.00)	\$69,115.00	\$69,115.00	\$0.00	\$69,115.00
01-00-348 - Transfer from Audit Fund	\$9,283.00	\$0.00	(\$9,283.00)	\$9,283.00	\$9,283.00	\$0.00	\$9,283.00
01-00-349 - Transfer From Liability Fund	\$13,764.00	\$0.00	(\$13,764.00)	\$13,764.00	\$13,764.00	\$0.00	\$13,764.00
01-00-350 - Transfer from Golf Course	\$20,620.00	\$0.00	(\$20,620.00)	\$20,620.00	\$20,620.00	\$0.00	\$20,620.00
01-00-358 - Developer Donations	\$0.00	\$0.14	\$0.14	\$2,508.92	\$6,515.79	(\$5,993.13)	\$9,000.00
01-00-370 - Wildcats Lighting Payment	\$0.00	\$0.00	\$0.00	\$5,691.38	\$5,692.00	\$0.62	\$5,692.00
Total Corporate General	\$276,423.31	\$36,070.90	(\$240,352.41)	\$2,043,023.45	\$2,062,864.52	\$19,841.07	\$2,156,071.00
Total Revenues	\$276,423.31	\$36,070.90	(\$240,352.41)	\$2,043,023.45	\$2,062,864.52	\$19,841.07	\$2,156,071.00
Expenses							
Administration							
01-50-400 - Clerical Salaries	\$4,479.77	\$5,064.00	\$584.23	\$40,016.09	\$43,044.00	\$3,027.91	\$65,832.00
01-50-401 - Executive Director Salary	\$11,843.16	\$10,993.15	(\$850.01)	\$94,291.86	\$93,441.80	(\$850.06)	\$142,911.00
01-50-402 - Administrative Assistant	\$4,042.32	\$3,539.08	(\$503.24)	\$30,738.65	\$30,082.18	(\$656.47)	\$46,008.00
01-50-403 - Health Insurance & HSA Fund	\$9,909.03	\$15,027.00	\$5,117.97	\$143,662.74	\$120,216.00	(\$23,446.74)	\$180,324.00
01-50-404 - Accounting Services	\$1,967.00	\$1,967.00	\$0.00	\$16,719.76	\$16,719.50	(\$0.26)	\$25,571.00
01-50-405 - Employer 403(b)(7) Contributi	\$5,048.66	\$5,751.42	\$702.76	\$42,085.59	\$46,011.36	\$3,925.77	\$69,017.00
01-50-407 - Supervisor of Internet & Tech	\$0.00	\$0.00	\$0.00	\$8,637.37	\$8,637.00	(\$0.37)	\$8,637.00
01-50-409 - Office Manager	\$3,862.86	\$3,737.85	(\$125.01)	\$31,896.80	\$31,771.70	(\$125.10)	\$48,592.00
01-50-410 - Dir. of Recreation & Administr	\$6,209.78	\$5,759.77	(\$450.01)	\$49,408.12	\$48,958.04	(\$450.08)	\$74,877.00
01-50-412 - Risk Management Salaries	\$811.56	\$3,075.00	\$2,263.44	\$14,961.81	\$26,137.50	\$11,175.69	\$39,975.00
01-50-413 - Wellness	\$0.00	\$285.71	\$285.71	\$273.53	\$1,142.84	\$869.31	\$2,000.00
01-50-414 - Transfer to Supt of Rec Salary	\$27,948.00	\$0.00	(\$27,948.00)	\$27,948.00	\$27,948.00	\$0.00	\$27,948.00
01-50-434 - Communications (Cell/Cable)	\$2,459.26	\$1,996.91	(\$462.35)	\$23,205.01	\$16,524.04	(\$6,680.97)	\$25,000.00
01-50-438 - Electric	\$129.38	\$7,531.16	\$7,401.78	\$49,692.14	\$46,036.14	(\$3,656.00)	\$62,000.00
01-50-441 - Water and Sewer	\$190.60	\$510.07	\$319.47	\$14,441.06	\$19,889.64	\$5,448.58	\$24,000.00
01-50-443 - Natural Gas	\$478.90	\$848.55	\$369.65	\$3,498.47	\$4,498.08	\$999.61	\$14,500.00
01-50-446 - Postage	\$1,449.68	\$1,468.63	\$18.95	\$4,510.80	\$4,570.88	\$60.08	\$6,600.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
01-50-470 - Staff Training & Support	\$4,982.54	\$2,404.09	(\$2,578.45)	\$35,058.50	\$16,881.83	(\$18,176.67)	\$25,370.00
01-50-471 - Office Supplies	\$509.15	\$549.03	\$39.88	\$5,865.87	\$4,847.34	(\$1,018.53)	\$8,000.00
01-50-472 - Computer Maintenance	\$5,979.53	\$2,202.05	(\$3,777.48)	\$58,985.41	\$34,110.97	(\$24,874.44)	\$45,000.00
01-50-475 - Novatime/ITR Systems	\$219.20	\$137.20	(\$82.00)	\$1,396.00	\$3,369.27	\$1,973.27	\$3,924.00
01-50-490 - Transfer to Debt Service Fund	\$32,153.00	\$0.00	(\$32,153.00)	\$32,153.00	\$32,153.00	\$0.00	\$32,153.00
01-50-494 - Transfer to FAN - P.Tax Subsi	\$75,956.00	\$0.00	(\$75,956.00)	\$75,956.00	\$75,956.00	\$0.00	\$75,956.00
01-50-495 - Contracted IT Services	\$0.00	\$6,500.00	\$6,500.00	\$0.00	\$39,000.00	\$39,000.00	\$65,000.00
Total Administration	\$200,629.38	\$79,347.67	(\$121,281.71)	\$805,402.58	\$791,947.11	(\$13,455.47)	\$1,119,195.00
Building & Grounds Operations							
01-51-410 - Building Maintenance Supplie	\$645.02	\$1,420.38	\$775.36	\$6,769.40	\$10,094.41	\$3,325.01	\$15,000.00
01-51-411 - Building Repair	\$368.00	\$3,132.42	\$2,764.42	\$25,758.87	\$25,059.36	(\$699.51)	\$37,589.00
01-51-413 - Equipment Purchase/Lease	\$0.00	(\$6,693.22)	(\$6,693.22)	\$14,093.80	\$10,072.26	(\$4,021.54)	\$25,000.00
01-52-401 - Improvement Projects	\$45,417.73	\$16,647.95	(\$28,769.78)	\$231,199.90	\$133,183.60	(\$98,016.30)	\$199,775.41
01-52-408 - Supt. Parks Salary	\$5,225.00	\$5,150.00	(\$75.00)	\$43,850.00	\$43,775.00	(\$75.00)	\$66,950.00
01-52-409 - Full Time Maint. Sal.	\$5,994.00	\$6,304.48	\$310.48	\$55,750.70	\$53,608.96	(\$2,141.74)	\$82,000.00
01-52-416 - Park Naturalist	\$0.00	\$3,186.15	\$3,186.15	\$22,303.12	\$27,082.30	\$4,779.18	\$41,420.00
01-52-417 - Contracted Park Mowing Ma	(\$37,823.37)	\$2,700.00	\$40,523.37	\$85,834.32	\$90,004.00	\$4,169.68	\$100,694.00
01-52-418 - Natural Areas/Beautify Suppli	\$45.21	\$594.65	\$549.44	\$1,554.79	\$7,842.69	\$6,287.90	\$11,400.00
01-52-419 - Natural Areas/Beautify Salary	\$130.00	\$3,384.62	\$3,254.62	\$20,621.75	\$28,769.24	\$8,147.49	\$44,000.00
01-52-479 - Building Custodians	\$641.25	\$1,125.00	\$483.75	\$6,630.00	\$9,000.00	\$2,370.00	\$13,500.00
Total Building & Grounds Operations	\$20,642.84	\$36,952.43	\$16,309.59	\$514,366.65	\$438,491.82	(\$75,874.83)	\$637,328.41
Capital Equip.& Lease Loans							
01-52-420 - OPT 2012 Toro D4000 Princ.	\$0.00	\$0.00	\$0.00	\$0.00	\$7,300.00	\$7,300.00	\$7,300.00
01-52-424 - 2009 Equip Loan Princ. Pmt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,000.00
01-52-429 - 2009 Equip Loan Int. Pmt	\$0.00	\$0.00	\$0.00	\$1,611.37	\$1,626.10	\$14.73	\$3,226.00
01-52-437 - FSBL Fields Principal Pymt	\$0.00	\$0.00	\$0.00	\$106,944.46	\$106,944.46	\$0.00	\$106,944.46
01-52-438 - FSBL Fields Interest Pymt	\$0.00	\$0.00	\$0.00	\$1,658.09	\$3,692.59	\$2,034.50	\$3,692.59
01-52-440 - OPT 2012 Sports Lighting Int.	\$0.00	\$0.00	\$0.00	\$91.38	\$92.00	\$0.62	\$92.00
01-52-441 - OPT 2012 Sport Lighting Prin	\$0.00	\$0.00	\$0.00	\$5,600.00	\$5,600.00	\$0.00	\$5,600.00
01-52-442 - OPT 2012 Skid-Steer Princ. P	\$0.00	\$0.00	\$0.00	\$7,483.45	\$7,538.00	\$54.55	\$7,538.00
01-52-445 - New Holland W80B Loader P	\$0.00	\$0.00	\$0.00	\$11,666.67	\$11,667.00	\$0.33	\$11,667.00
01-52-447 - OPT 2012 Skid-Ster Interest	\$0.00	\$0.00	\$0.00	\$216.45	\$216.00	(\$0.45)	\$216.00
01-52-448 - OPT 2012 Toro D4000 Interes	\$0.00	\$0.00	\$0.00	\$149.20	\$445.00	\$295.80	\$445.00
01-52-449 - New Holland W80B Loader In	\$0.00	\$0.00	\$0.00	\$688.73	\$685.00	(\$3.73)	\$1,141.00
01-52-451 - T.A.W. Interest Payment	\$0.00	\$0.00	\$0.00	\$2,963.89	\$3,995.00	\$1,031.11	\$3,995.00
01-52-457 - 2016 Ford Transit Van Princi	\$0.00	\$0.00	\$0.00	\$7,414.07	\$7,415.00	\$0.93	\$7,415.00
01-52-458 - 2016 Ford Transit Van Int. Pmt	\$0.00	\$0.00	\$0.00	\$2,105.99	\$2,106.00	\$0.01	\$2,106.00
01-52-459 - 2016 Ford Escape Princ. Pmt	\$0.00	\$0.00	\$0.00	\$0.00	\$5,682.00	\$5,682.00	\$5,682.00
01-52-460 - 2016 Ford Escape Int. Pmt.	\$0.00	\$0.00	\$0.00	\$0.00	\$1,172.00	\$1,172.00	\$1,172.00
01-52-461 - 2015 Ford F350 Princ. Pmt	\$0.00	\$0.00	\$0.00	\$4,451.00	\$4,451.00	\$0.00	\$4,451.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
01-52-462 - 2015 Ford F350 Int. Pmt	\$0.00	\$0.00	\$0.00	\$916.86	\$918.00	\$1.14	\$918.00
01-52-463 - Capital Improv Note 25 Princ	\$17,488.57	\$0.00	(\$17,488.57)	\$17,488.57	\$0.00	(\$17,488.57)	\$17,489.00
01-52-464 - Capital Improv. Note 25 Int Pm	\$2,511.43	\$0.00	(\$2,511.43)	\$4,303.76	\$1,794.00	(\$2,509.76)	\$4,306.00
01-52-471 - Network Servers Princ. Pmt	\$10,600.00	\$10,600.00	\$0.00	\$10,600.00	\$10,600.00	\$0.00	\$10,600.00
01-52-472 - Network Servers Int. Pmt	\$532.65	\$533.00	\$0.35	\$1,060.37	\$1,066.00	\$5.63	\$1,066.00
01-52-473 - 2-Toro Mowers Princ Pmt	\$0.00	\$0.00	\$0.00	\$14,089.08	\$14,090.00	\$0.92	\$14,090.00
01-52-474 - 2-Toro Mowers Int. Pmt	\$0.00	\$0.00	\$0.00	\$915.79	\$916.00	\$0.21	\$1,603.00
01-52-475 - Toro Greensmaster Princ. Pm	\$0.00	\$0.00	\$0.00	\$16,454.17	\$9,155.00	(\$7,299.17)	\$9,155.00
01-52-476 - Toro Greensmaster Int. Pmt	\$0.00	\$0.00	\$0.00	\$1,141.20	\$846.00	(\$295.20)	\$1,531.00
01-52-477 - 2013 Peterbilt Dump Trk Prin	\$0.00	\$0.00	\$0.00	\$11,875.00	\$11,875.00	\$0.00	\$11,875.00
01-52-478 - 2013 Peterbilt Dump Trk Int.	\$0.00	\$0.00	\$0.00	\$1,267.65	\$1,268.00	\$0.35	\$2,277.00
01-52-480 - 2016 Ford 250 Princ. Pmt.	\$0.00	\$0.00	\$0.00	\$0.00	\$5,351.00	\$5,351.00	\$5,351.00
01-52-481 - 2016 Ford 250 Int. Pmt.	\$0.00	\$0.00	\$0.00	\$0.00	\$1,104.00	\$1,104.00	\$1,104.00
01-52-485 - Equip Purch Ln 1528-7	\$0.00	\$2,083.30	\$2,083.30	\$0.00	\$16,666.40	\$16,666.40	\$24,999.54
Total Capital Equip.& Lease Loans	<u>\$31,132.65</u>	<u>\$13,216.30</u>	<u>(\$17,916.35)</u>	<u>\$233,157.20</u>	<u>\$246,276.55</u>	<u>\$13,119.35</u>	<u>\$300,047.59</u>
OSLAD Grant Expenses							
01-52-500 - Architect & Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,500.00
01-52-501 - Contracted Services	\$0.00	\$3,583.33	\$3,583.33	\$800.00	\$28,666.64	\$27,866.64	\$43,000.00
01-52-502 - Landscape Materials	\$0.00	\$1,666.67	\$1,666.67	\$0.00	\$13,333.36	\$13,333.36	\$20,000.00
01-52-503 - Amenities/Site Furnishings	\$0.00	\$1,666.67	\$1,666.67	\$0.00	\$13,333.36	\$13,333.36	\$20,000.00
01-52-504 - Permitting/Legal Cost/Printing	\$0.00	\$166.67	\$166.67	\$0.00	\$1,333.36	\$1,333.36	\$2,000.00
Total OSLAD Grant Expenses	<u>\$0.00</u>	<u>\$7,083.34</u>	<u>\$7,083.34</u>	<u>\$800.00</u>	<u>\$56,666.72</u>	<u>\$55,866.72</u>	<u>\$99,500.00</u>
Total Expenses	<u>\$252,404.87</u>	<u>\$136,599.74</u>	<u>(\$115,805.13)</u>	<u>\$1,553,726.43</u>	<u>\$1,533,382.20</u>	<u>(\$20,344.23)</u>	<u>\$2,156,071.00</u>
Net Total	\$24,018.44	(\$100,528.84)	(\$124,547.28)	\$489,297.02	\$529,482.32	\$40,185.30	\$0.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
Revenues							
Programming							
02-00-305 - Athletic Field Facility Usagel	\$0.00	\$58.89	\$58.89	\$0.00	\$2,441.10	\$2,441.10	\$2,500.00
02-00-306 - Concession	\$0.00	\$49.45	\$49.45	\$1,229.00	\$2,824.06	\$1,595.06	\$3,000.00
02-00-325 - Trans from ELC/BAS/FAN/Da	\$119,310.00	\$0.00	(\$119,310.00)	\$119,310.00	\$119,260.00	(\$50.00)	\$119,260.00
02-00-353 - Program Fees	\$6,922.18	\$8,092.18	\$1,170.00	\$121,421.94	\$137,870.25	\$16,448.31	\$210,000.00
02-00-354 - Non-Resident Fee	\$2,122.25	\$8,182.71	\$6,060.46	\$33,591.50	\$46,493.30	\$12,901.80	\$58,000.00
02-00-359 - Donations	\$0.00	\$181.82	\$181.82	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
02-00-360 - Facility Rental	\$1,700.25	\$1,289.36	(\$410.89)	\$16,090.25	\$18,491.12	\$2,400.87	\$25,000.00
02-00-375 - Program Fee Refunds	(\$78.50)	(\$156.42)	(\$77.92)	(\$6,233.75)	(\$3,424.61)	\$2,809.14	(\$5,000.00)
02-00-376 - Trans from Corp Supt Sal.	\$27,948.00	\$27,948.00	\$0.00	\$27,948.00	\$27,948.00	\$0.00	\$27,948.00
Total Programming	\$157,924.18	\$45,645.99	(\$112,278.19)	\$313,356.94	\$352,903.22	\$39,546.28	\$441,708.00
Total Revenues	\$157,924.18	\$45,645.99	(\$112,278.19)	\$313,356.94	\$352,903.22	\$39,546.28	\$441,708.00
Expenses							
Programming							
02-53-403 - Instructor Salary	\$8,465.45	\$5,317.20	(\$3,148.25)	\$79,411.14	\$57,324.02	(\$22,087.12)	\$83,025.00
02-53-416 - Rental Permit Fee	\$175.00	\$624.11	\$449.11	\$2,150.00	\$1,872.33	(\$277.67)	\$2,500.00
02-53-417 - Recreation Supervisor	\$5,414.00	\$5,372.92	(\$41.08)	\$32,337.03	\$45,745.84	\$13,408.81	\$70,000.00
02-53-418 - Superintendent of Recreation	\$4,474.78	\$4,299.77	(\$175.01)	\$36,723.13	\$36,548.04	(\$175.09)	\$55,897.00
02-53-447 - Brochure Printing	\$4,650.00	\$2,760.71	(\$1,889.29)	\$12,240.00	\$7,188.60	(\$5,051.40)	\$14,000.00
02-53-452 - Trans to Corp Dir Sal	\$37,439.00	\$0.00	(\$37,439.00)	\$37,439.00	\$37,439.00	\$0.00	\$37,439.00
02-53-455 - Professional Contract Service	\$3,613.65	\$2,156.68	(\$1,456.97)	\$35,029.80	\$38,204.14	\$3,174.34	\$50,000.00
02-53-456 - Concession Stand Salaries	\$0.00	\$57.20	\$57.20	\$1,590.57	\$2,986.19	\$1,395.62	\$3,000.00
02-53-458 - Program Supplies - Reimbu	(\$75.00)	(\$216.54)	(\$141.54)	\$256.65	(\$5,158.33)	(\$5,414.98)	(\$12,000.00)
02-53-459 - Concession Expense	\$0.00	\$72.26	\$72.26	\$1,166.43	\$2,979.60	\$1,813.17	\$3,500.00
02-53-464 - Capital Purchases	\$0.00	\$66,660.00	\$66,660.00	\$396.00	\$66,660.00	\$66,264.00	\$66,660.00
02-53-472 - Program Supplies	\$1,983.73	\$1,789.14	(\$194.59)	\$40,181.66	\$39,684.16	(\$497.50)	\$60,000.00
02-53-480 - Facility Monitor Salaries	\$703.07	\$2,038.00	\$1,334.93	\$5,330.97	\$5,935.64	\$604.67	\$7,687.00
Total Programming	\$66,843.68	\$90,931.45	\$24,087.77	\$284,252.38	\$337,409.23	\$53,156.85	\$441,708.00
Total Expenses	\$66,843.68	\$90,931.45	\$24,087.77	\$284,252.38	\$337,409.23	\$53,156.85	\$441,708.00
Net Total	\$91,080.50	(\$45,285.46)	(\$136,365.96)	\$29,104.56	\$15,493.99	(\$13,610.57)	\$0.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
Revenues							
Building and Grounds							
02-00-301 - Property Tax - Recreation	\$4,577.26	\$6,000.29	\$1,423.03	\$383,727.53	\$378,596.40	(\$5,131.13)	\$389,453.00
02-00-302 - Replacement Tax	\$41.45	\$25.21	(\$16.24)	\$546.06	\$308.91	(\$237.15)	\$550.00
02-00-321 - Interest Income	\$0.00	\$0.00	\$0.00	\$9.20	\$0.00	(\$9.20)	\$0.00
Total Building and Grounds	<u>\$4,618.71</u>	<u>\$6,025.50</u>	<u>\$1,406.79</u>	<u>\$384,282.79</u>	<u>\$378,905.31</u>	<u>(\$5,377.48)</u>	<u>\$390,003.00</u>
Total Revenues	<u>\$4,618.71</u>	<u>\$6,025.50</u>	<u>\$1,406.79</u>	<u>\$384,282.79</u>	<u>\$378,905.31</u>	<u>(\$5,377.48)</u>	<u>\$390,003.00</u>
Expenses							
Building and Grounds							
02-51-400 - Park Seasonal Salaries	\$4,119.25	\$1,516.28	(\$2,602.97)	\$69,016.49	\$39,368.49	(\$29,648.00)	\$50,000.00
02-51-403 - Contract Maintenance Techni	\$6,959.03	\$1,200.58	(\$5,758.45)	\$30,159.15	\$19,972.00	(\$10,187.15)	\$26,100.00
02-51-406 - Trans to Corp Park Maint	\$69,115.00	\$0.00	(\$69,115.00)	\$69,115.00	\$69,115.00	\$0.00	\$69,115.00
02-51-417 - Maintenance Supplies & Serv	\$1,380.69	\$8,972.78	\$7,592.09	\$34,963.24	\$56,086.65	\$21,123.41	\$63,710.00
02-51-418 - Equipment Purchase / Rental	\$27,954.59	\$17,375.70	(\$10,578.89)	\$38,103.10	\$53,817.79	\$15,714.69	\$58,963.00
02-51-419 - Equipment Repair / Parts	\$7,418.92	\$4,309.19	(\$3,109.73)	\$80,428.78	\$50,824.99	(\$29,603.79)	\$63,615.00
02-51-426 - Refuse & Porta Potties	\$637.72	\$1,884.57	\$1,246.85	\$15,634.56	\$23,407.64	\$7,773.08	\$27,000.00
02-51-476 - Gas - Diesel - Oil	\$1,115.00	\$1,468.50	\$353.50	\$19,679.20	\$25,611.18	\$5,931.98	\$31,500.00
Total Building and Grounds	<u>\$118,700.20</u>	<u>\$36,727.60</u>	<u>(\$81,972.60)</u>	<u>\$357,099.52</u>	<u>\$338,203.74</u>	<u>(\$18,895.78)</u>	<u>\$390,003.00</u>
Total Expenses	<u>\$118,700.20</u>	<u>\$36,727.60</u>	<u>(\$81,972.60)</u>	<u>\$357,099.52</u>	<u>\$338,203.74</u>	<u>(\$18,895.78)</u>	<u>\$390,003.00</u>
Net Total	(\$114,081.49)	(\$30,702.10)	\$83,379.39	\$27,183.27	\$40,701.57	\$13,518.30	\$0.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
Revenues							
Early Learning Center							
02-00-310 - Program Fees	\$5,039.67	\$9,235.42	\$4,195.75	\$58,120.09	\$55,790.57	(\$2,329.52)	\$126,200.00
02-00-317 - Program Fee Refunds	(\$222.00)	(\$219.92)	\$2.08	(\$3,471.00)	(\$6,459.48)	(\$2,988.48)	(\$7,000.00)
Total Early Learning Center	<u>\$4,817.67</u>	<u>\$9,015.50</u>	<u>\$4,197.83</u>	<u>\$54,649.09</u>	<u>\$49,331.09</u>	<u>(\$5,318.00)</u>	<u>\$119,200.00</u>
Total Revenues	<u>\$4,817.67</u>	<u>\$9,015.50</u>	<u>\$4,197.83</u>	<u>\$54,649.09</u>	<u>\$49,331.09</u>	<u>(\$5,318.00)</u>	<u>\$119,200.00</u>
Expenses							
Early Learning Center							
02-53-411 - Staff Salary	\$5,439.77	\$7,228.33	\$1,788.56	\$34,587.50	\$42,964.35	\$8,376.85	\$66,924.00
02-53-412 - Director of ELC	\$1,109.25	\$2,460.00	\$1,350.75	\$9,823.89	\$20,910.00	\$11,086.11	\$31,980.00
02-53-413 - Program Supplies	\$57.40	\$514.45	\$457.05	\$2,863.06	\$3,507.65	\$644.59	\$4,919.00
02-53-415 - Transfer to Recreation	\$15,377.00	\$0.00	(\$15,377.00)	\$15,377.00	\$15,377.00	\$0.00	\$15,377.00
Total Early Learning Center	<u>\$21,983.42</u>	<u>\$10,202.78</u>	<u>(\$11,780.64)</u>	<u>\$62,651.45</u>	<u>\$82,759.00</u>	<u>\$20,107.55</u>	<u>\$119,200.00</u>
Total Expenses	<u>\$21,983.42</u>	<u>\$10,202.78</u>	<u>(\$11,780.64)</u>	<u>\$62,651.45</u>	<u>\$82,759.00</u>	<u>\$20,107.55</u>	<u>\$119,200.00</u>
Net Total	(\$17,165.75)	(\$1,187.28)	\$15,978.47	(\$8,002.36)	(\$33,427.91)	(\$25,425.55)	\$0.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
Revenues							
F.A.N.							
02-00-361 - Annual Membership Fees	\$4,030.00	\$8,333.33	\$4,303.33	\$28,065.00	\$66,666.64	\$38,601.64	\$100,000.00
02-00-362 - Daily Admission Fees	(\$6,666.25)	\$4,166.67	\$10,832.92	\$13,855.75	\$33,333.36	\$19,477.61	\$50,000.00
02-00-363 - Group Rental Income	\$15,876.50	\$2,473.67	(\$13,402.83)	\$16,596.00	\$19,789.36	\$3,193.36	\$29,684.00
02-00-364 - Family Swim	\$0.00	\$41.16	\$41.16	\$70.00	\$203.80	\$133.80	\$500.00
02-00-365 - Pool Party	\$0.00	\$41.67	\$41.67	\$250.00	\$333.36	\$83.36	\$500.00
02-53-367 - Transfer from Corp	\$75,956.00	\$6,329.67	(\$69,626.33)	\$75,956.00	\$50,637.36	(\$25,318.64)	\$75,956.00
Total F.A.N.	<u>\$89,196.25</u>	<u>\$21,386.17</u>	<u>(\$67,810.08)</u>	<u>\$134,792.75</u>	<u>\$170,963.88</u>	<u>\$36,171.13</u>	<u>\$256,640.00</u>
Total Revenues	<u>\$89,196.25</u>	<u>\$21,386.17</u>	<u>(\$67,810.08)</u>	<u>\$134,792.75</u>	<u>\$170,963.88</u>	<u>\$36,171.13</u>	<u>\$256,640.00</u>
Expenses							
F.A.N.							
02-53-445 - Building Supervisor Salary	\$4,848.49	\$5,360.88	\$512.39	\$25,719.12	\$36,322.70	\$10,603.58	\$61,500.00
02-53-446 - Program Supplies	\$648.06	\$446.67	(\$201.39)	\$5,349.69	\$3,573.36	(\$1,776.33)	\$5,360.00
02-53-448 - LWN School Dist. 210 Charge	\$240.00	\$2,500.00	\$2,260.00	\$1,554.30	\$20,000.00	\$18,445.70	\$30,000.00
02-53-449 - Improvment Projects	\$0.00	\$4,500.00	\$4,500.00	\$32,613.54	\$36,000.00	\$3,386.46	\$54,000.00
02-53-450 - Transfer to Recreation	\$27,300.00	\$0.00	(\$27,300.00)	\$27,300.00	\$27,300.00	\$0.00	\$27,300.00
02-53-453 - Building Custodian	\$705.00	\$1,038.46	\$333.46	\$6,611.25	\$8,826.92	\$2,215.67	\$13,500.00
02-53-454 - Contracted Landscaping Serv	\$40,543.00	\$4,166.67	(\$36,376.33)	\$41,051.00	\$33,333.36	(\$7,717.64)	\$50,000.00
02-53-457 - Facility/Equipment Repair	\$341.16	\$623.33	\$282.17	\$10,273.33	\$4,986.64	(\$5,286.69)	\$7,480.00
02-53-465 - Snow Removal	\$1,232.00	\$2,000.00	\$768.00	\$1,232.00	\$2,500.00	\$1,268.00	\$7,500.00
Total F.A.N.	<u>\$75,857.71</u>	<u>\$20,636.01</u>	<u>(\$55,221.70)</u>	<u>\$151,704.23</u>	<u>\$172,842.98</u>	<u>\$21,138.75</u>	<u>\$256,640.00</u>
Total Expenses	<u>\$75,857.71</u>	<u>\$20,636.01</u>	<u>(\$55,221.70)</u>	<u>\$151,704.23</u>	<u>\$172,842.98</u>	<u>\$21,138.75</u>	<u>\$256,640.00</u>
Net Total	\$13,338.54	\$750.16	(\$12,588.38)	(\$16,911.48)	(\$1,879.10)	\$15,032.38	\$0.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
Revenues							
Before & After School Program							
02-00-370 - Program Fees	\$19,664.37	\$14,454.17	(\$5,210.20)	\$125,585.75	\$94,238.60	(\$31,347.15)	\$160,800.00
02-00-371 - Program Fee Refunds	\$0.00	(\$171.30)	(\$171.30)	(\$730.00)	(\$730.88)	(\$0.88)	(\$500.00)
Total Before & After School Program	<u>\$19,664.37</u>	<u>\$14,282.87</u>	<u>(\$5,381.50)</u>	<u>\$124,855.75</u>	<u>\$93,507.72</u>	<u>(\$31,348.03)</u>	<u>\$160,300.00</u>
Total Revenues	<u>\$19,664.37</u>	<u>\$14,282.87</u>	<u>(\$5,381.50)</u>	<u>\$124,855.75</u>	<u>\$93,507.72</u>	<u>(\$31,348.03)</u>	<u>\$160,300.00</u>
Expenses							
Before & After School Program							
02-53-461 - Staff Salaries	\$6,978.49	\$9,311.59	\$2,333.10	\$54,225.29	\$63,457.07	\$9,231.78	\$101,475.00
02-53-462 - Program Supplies	\$1,363.13	\$985.00	(\$378.13)	\$2,914.76	\$6,037.98	\$3,123.22	\$9,502.00
02-53-463 - Transfer to Recreation	\$49,323.00	\$0.00	(\$49,323.00)	\$49,323.00	\$49,323.00	\$0.00	\$49,323.00
Total Before & After School Program	<u>\$57,664.62</u>	<u>\$10,296.59</u>	<u>(\$47,368.03)</u>	<u>\$106,463.05</u>	<u>\$118,818.05</u>	<u>\$12,355.00</u>	<u>\$160,300.00</u>
Total Expenses	<u>\$57,664.62</u>	<u>\$10,296.59</u>	<u>(\$47,368.03)</u>	<u>\$106,463.05</u>	<u>\$118,818.05</u>	<u>\$12,355.00</u>	<u>\$160,300.00</u>
Net Total	(\$38,000.25)	\$3,986.28	\$41,986.53	\$18,392.70	(\$25,310.33)	(\$43,703.03)	\$0.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
Revenues							
Dance Program Income							
02-00-380 - Dance Program Fees	\$15,022.50	\$12,930.25	(\$2,092.25)	\$83,137.00	\$63,799.58	(\$19,337.42)	\$75,500.00
02-00-381 - Program Fee Refund	\$0.00	\$0.00	\$0.00	(\$555.00)	(\$3,750.00)	(\$3,195.00)	(\$3,750.00)
02-00-382 - Recital Video Sales	\$0.00	\$336.36	\$336.36	\$3,290.00	\$2,690.88	(\$599.12)	\$3,700.00
02-00-383 - Dance Apparel/Misc.	\$5,575.00	\$0.00	(\$5,575.00)	\$5,575.00	\$0.00	(\$5,575.00)	\$2,000.00
Total Dance Program Income	<u>\$20,597.50</u>	<u>\$13,266.61</u>	<u>(\$7,330.89)</u>	<u>\$91,447.00</u>	<u>\$62,740.46</u>	<u>(\$28,706.54)</u>	<u>\$77,450.00</u>
Total Revenues	<u>\$20,597.50</u>	<u>\$13,266.61</u>	<u>(\$7,330.89)</u>	<u>\$91,447.00</u>	<u>\$62,740.46</u>	<u>(\$28,706.54)</u>	<u>\$77,450.00</u>
Expenses							
Dance Program Expense							
02-53-470 - Dance Instructor Salary	\$5,356.50	\$6,062.19	\$705.69	\$27,819.50	\$34,662.08	\$6,842.58	\$40,734.00
02-53-477 - Equipment Purchases	\$0.00	\$83.33	\$83.33	\$0.00	\$666.64	\$666.64	\$1,000.00
02-53-478 - Program Supplies	\$0.00	\$55.69	\$55.69	\$4,913.23	(\$120.77)	(\$5,034.00)	\$5,756.00
02-53-479 - Transfer to Recreation	\$27,260.00	\$0.00	(\$27,260.00)	\$27,260.00	\$27,260.00	\$0.00	\$27,260.00
02-53-481 - Recital Video Contract	\$0.00	\$225.00	\$225.00	\$2,160.00	\$1,800.00	(\$360.00)	\$2,700.00
02-53-482 - Dance Costumes	\$0.00	\$1,666.67	\$1,666.67	(\$340.89)	\$13,333.36	\$13,674.25	\$20,000.00
02-53-483 - Dance Costumes Reimburs	\$0.00	(\$1,666.67)	(\$1,666.67)	(\$280.16)	(\$13,333.36)	(\$13,053.20)	(\$20,000.00)
Total Dance Program Expense	<u>\$32,616.50</u>	<u>\$6,426.21</u>	<u>(\$26,190.29)</u>	<u>\$61,531.68</u>	<u>\$64,267.95</u>	<u>\$2,736.27</u>	<u>\$77,450.00</u>
Total Expenses	<u>\$32,616.50</u>	<u>\$6,426.21</u>	<u>(\$26,190.29)</u>	<u>\$61,531.68</u>	<u>\$64,267.95</u>	<u>\$2,736.27</u>	<u>\$77,450.00</u>
Net Total	(\$12,019.00)	\$6,840.40	\$18,859.40	\$29,915.32	(\$1,527.49)	(\$31,442.81)	\$0.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
Revenues							
Audit General							
03-00-301 - Property Tax - Audit	\$279.47	\$786.12	\$506.65	\$23,415.77	\$22,530.85	(\$884.92)	\$23,783.00
Total Audit General	<u>\$279.47</u>	<u>\$786.12</u>	<u>\$506.65</u>	<u>\$23,415.77</u>	<u>\$22,530.85</u>	<u>(\$884.92)</u>	<u>\$23,783.00</u>
Total Revenues	<u><u>\$279.47</u></u>	<u><u>\$786.12</u></u>	<u><u>\$506.65</u></u>	<u><u>\$23,415.77</u></u>	<u><u>\$22,530.85</u></u>	<u><u>(\$884.92)</u></u>	<u><u>\$23,783.00</u></u>
Expenses							
Audit							
03-50-401 - Accounting Services	\$0.00	\$1,208.33	\$1,208.33	\$12,925.00	\$9,666.64	(\$3,258.36)	\$14,500.00
03-50-402 - Transfer to Corporate	\$9,283.00	\$0.00	(\$9,283.00)	\$9,283.00	\$9,283.00	\$0.00	\$9,283.00
Total Audit	<u>\$9,283.00</u>	<u>\$1,208.33</u>	<u>(\$8,074.67)</u>	<u>\$22,208.00</u>	<u>\$18,949.64</u>	<u>(\$3,258.36)</u>	<u>\$23,783.00</u>
Total Expenses	<u><u>\$9,283.00</u></u>	<u><u>\$1,208.33</u></u>	<u><u>(\$8,074.67)</u></u>	<u><u>\$22,208.00</u></u>	<u><u>\$18,949.64</u></u>	<u><u>(\$3,258.36)</u></u>	<u><u>\$23,783.00</u></u>
Net Total	(\$9,003.53)	(\$422.21)	\$8,581.32	\$1,207.77	\$3,581.21	\$2,373.44	\$0.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
Revenues							
Insurance General							
04-00-301 - Property Tax - Liability Insura	\$1,910.04	\$2,338.30	\$428.26	\$160,105.84	\$158,485.77	(\$1,620.07)	\$162,519.00
Total Insurance General	<u>\$1,910.04</u>	<u>\$2,338.30</u>	<u>\$428.26</u>	<u>\$160,105.84</u>	<u>\$158,485.77</u>	<u>(\$1,620.07)</u>	<u>\$162,519.00</u>
Total Revenues	<u>\$1,910.04</u>	<u>\$2,338.30</u>	<u>\$428.26</u>	<u>\$160,105.84</u>	<u>\$158,485.77</u>	<u>(\$1,620.07)</u>	<u>\$162,519.00</u>
Expenses							
Liability Insurance							
04-50-430 - PDRMA	(\$1,500.00)	\$0.00	\$1,500.00	\$33,596.44	\$35,512.50	\$1,916.06	\$71,025.00
04-50-431 - State Unemployment Insuran	\$278.23	\$205.69	(\$72.54)	\$4,445.30	\$3,411.34	(\$1,033.96)	\$6,000.00
04-50-432 - Legal Fees	\$250.00	\$1,400.91	\$1,150.91	\$15,871.24	\$16,916.08	\$1,044.84	\$25,000.00
04-50-433 - Security Link/ADT/System Rep	\$356.75	\$716.16	\$359.41	\$1,045.36	\$2,711.79	\$1,666.43	\$5,000.00
04-50-434 - Liability Repairing/Improveme	\$0.00	\$0.00	\$0.00	\$7,289.69	\$20,931.24	\$13,641.55	\$21,742.00
04-50-435 - Trans to Corp Risk Mgr	\$19,988.00	\$0.00	(\$19,988.00)	\$19,988.00	\$19,988.00	\$0.00	\$19,988.00
04-50-436 - Transfer to Corporate	\$13,764.00	\$0.00	(\$13,764.00)	\$13,764.00	\$13,764.00	\$0.00	\$13,764.00
Total Liability Insurance	<u>\$33,136.98</u>	<u>\$2,322.76</u>	<u>(\$30,814.22)</u>	<u>\$96,000.03</u>	<u>\$113,234.95</u>	<u>\$17,234.92</u>	<u>\$162,519.00</u>
Total Expenses	<u>\$33,136.98</u>	<u>\$2,322.76</u>	<u>(\$30,814.22)</u>	<u>\$96,000.03</u>	<u>\$113,234.95</u>	<u>\$17,234.92</u>	<u>\$162,519.00</u>
Net Total	(\$31,226.94)	\$15.54	\$31,242.48	\$64,105.81	\$45,250.82	(\$18,854.99)	\$0.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
Revenues							
Paving & Lighting General							
05-00-301 - Property Tax	\$227.07	\$285.91	\$58.84	\$19,025.26	\$18,739.15	(\$286.11)	\$19,324.00
Total Paving & Lighting General	<u>\$227.07</u>	<u>\$285.91</u>	<u>\$58.84</u>	<u>\$19,025.26</u>	<u>\$18,739.15</u>	<u>(\$286.11)</u>	<u>\$19,324.00</u>
Total Revenues	<u><u>\$227.07</u></u>	<u><u>\$285.91</u></u>	<u><u>\$58.84</u></u>	<u><u>\$19,025.26</u></u>	<u><u>\$18,739.15</u></u>	<u><u>(\$286.11)</u></u>	<u><u>\$19,324.00</u></u>
Expenses							
Paving & Lighting							
05-50-401 - Paving	\$0.00	\$0.00	\$0.00	\$0.00	\$11,621.00	\$11,621.00	\$11,621.00
05-50-402 - Lighting	\$0.00	\$0.00	\$0.00	\$0.00	\$7,703.00	\$7,703.00	\$7,703.00
Total Paving & Lighting	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$19,324.00</u>	<u>\$19,324.00</u>	<u>\$19,324.00</u>
Total Expenses	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$19,324.00</u></u>	<u><u>\$19,324.00</u></u>	<u><u>\$19,324.00</u></u>
Net Total	\$227.07	\$285.91	\$58.84	\$19,025.26	(\$584.85)	(\$19,610.11)	\$0.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
Revenues							
Special Recreation General							
06-00-301 - Property Tax - Special Recreat	\$2,328.89	\$2,337.22	\$8.33	\$195,131.38	\$194,769.90	(\$361.48)	\$198,195.00
Total Special Recreation General	<u>\$2,328.89</u>	<u>\$2,337.22</u>	<u>\$8.33</u>	<u>\$195,131.38</u>	<u>\$194,769.90</u>	<u>(\$361.48)</u>	<u>\$198,195.00</u>
Total Revenues	<u>\$2,328.89</u>	<u>\$2,337.22</u>	<u>\$8.33</u>	<u>\$195,131.38</u>	<u>\$194,769.90</u>	<u>(\$361.48)</u>	<u>\$198,195.00</u>
Expenses							
Special Recreation							
06-50-401 - Payment to S.S.S.R.A.	\$61,369.00	\$49,610.21	(\$11,758.79)	\$122,738.00	\$122,738.00	\$0.00	\$122,738.00
06-50-402 - Program Aide	\$0.00	\$0.00	\$0.00	\$45.13	\$270.96	\$225.83	\$293.00
06-50-404 - Transfer to Corporate	\$75,164.00	\$0.00	(\$75,164.00)	\$75,164.00	\$75,164.00	\$0.00	\$75,164.00
Total Special Recreation	<u>\$136,533.00</u>	<u>\$49,610.21</u>	<u>(\$86,922.79)</u>	<u>\$197,947.13</u>	<u>\$198,172.96</u>	<u>\$225.83</u>	<u>\$198,195.00</u>
Total Expenses	<u>\$136,533.00</u>	<u>\$49,610.21</u>	<u>(\$86,922.79)</u>	<u>\$197,947.13</u>	<u>\$198,172.96</u>	<u>\$225.83</u>	<u>\$198,195.00</u>
Net Total	(\$134,204.11)	(\$47,272.99)	\$86,931.12	(\$2,815.75)	(\$3,403.06)	(\$587.31)	\$0.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
Revenues							
Debt Service General							
07-00-301 - Property Tax - Debt Service	\$8,833.23	\$11,456.57	\$2,623.34	\$739,024.34	\$730,354.82	(\$8,669.52)	\$752,150.00
07-00-302 - Transfer from Corporate	\$32,153.00	\$0.00	(\$32,153.00)	\$32,153.00	\$32,153.00	\$0.00	\$32,153.00
07-00-324 - Alternate Bond Sale	\$106,000.00	\$42,493.81	(\$63,506.19)	\$106,000.00	\$106,000.00	\$0.00	\$106,000.00
Total Debt Service General	<u>\$146,986.23</u>	<u>\$53,950.38</u>	<u>(\$93,035.85)</u>	<u>\$877,177.34</u>	<u>\$868,507.82</u>	<u>(\$8,669.52)</u>	<u>\$890,303.00</u>
Total Revenues	<u>\$146,986.23</u>	<u>\$53,950.38</u>	<u>(\$93,035.85)</u>	<u>\$877,177.34</u>	<u>\$868,507.82</u>	<u>(\$8,669.52)</u>	<u>\$890,303.00</u>
Expenses							
Debt Service							
07-50-401 - 2002 G.O. Ref Bond Principal	\$580,000.00	\$0.00	(\$580,000.00)	\$580,000.00	\$0.00	(\$580,000.00)	\$265,751.00
07-50-402 - OPT Mini-Bond11-30-11 Prin	\$106,000.00	\$0.00	(\$106,000.00)	\$106,000.00	\$106,000.00	\$0.00	\$106,000.00
07-50-405 - 2010 G.O. Bonds Principal Pm	\$20,000.00	\$0.00	(\$20,000.00)	\$20,000.00	\$0.00	(\$20,000.00)	\$20,000.00
07-50-409 - 2009 G.O. Bond Principal Pmt	\$50,000.00	\$0.00	(\$50,000.00)	\$50,000.00	\$0.00	(\$50,000.00)	\$50,000.00
07-50-421 - 2002 G.O. Ref Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$314,250.00
07-50-422 - O.P.T. Mini-Bond 11-30-11 Int	\$0.00	\$0.00	\$0.00	\$3,089.31	\$3,099.00	\$9.69	\$3,099.00
07-50-425 - 2010 G.O. Bonds Interest Pmt	\$38,751.25	\$0.00	(\$38,751.25)	\$77,502.50	\$38,751.50	(\$38,751.00)	\$77,503.00
07-50-429 - 2009 G.O. Bonds Interest Pmt	\$21,850.00	\$0.00	(\$21,850.00)	\$43,700.00	\$21,850.00	(\$21,850.00)	\$43,700.00
07-50-473 - Legal Fees	\$2,500.00	\$2,896.74	\$396.74	\$3,575.00	\$7,140.09	\$3,565.09	\$10,000.00
Total Debt Service	<u>\$819,101.25</u>	<u>\$2,896.74</u>	<u>(\$816,204.51)</u>	<u>\$883,866.81</u>	<u>\$176,840.59</u>	<u>(\$707,026.22)</u>	<u>\$890,303.00</u>
Total Expenses	<u>\$819,101.25</u>	<u>\$2,896.74</u>	<u>(\$816,204.51)</u>	<u>\$883,866.81</u>	<u>\$176,840.59</u>	<u>(\$707,026.22)</u>	<u>\$890,303.00</u>
Net Total	(\$672,115.02)	\$51,053.64	\$723,168.66	(\$6,689.47)	\$691,667.23	\$698,356.70	\$0.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
Revenues							
Social Security General							
08-00-301 - Property Tax - Social Security	\$1,415.05	\$2,366.22	\$951.17	\$118,620.81	\$116,890.96	(\$1,729.85)	\$120,403.00
Total Social Security General	<u>\$1,415.05</u>	<u>\$2,366.22</u>	<u>\$951.17</u>	<u>\$118,620.81</u>	<u>\$116,890.96</u>	<u>(\$1,729.85)</u>	<u>\$120,403.00</u>
Total Revenues	<u><u>\$1,415.05</u></u>	<u><u>\$2,366.22</u></u>	<u><u>\$951.17</u></u>	<u><u>\$118,620.81</u></u>	<u><u>\$116,890.96</u></u>	<u><u>(\$1,729.85)</u></u>	<u><u>\$120,403.00</u></u>
Expenses							
Social Security							
08-50-401 - Employer F.I.C.A.	\$5,301.91	\$5,495.06	\$193.15	\$55,563.49	\$61,990.01	\$6,426.52	\$88,385.00
08-50-402 - Employer Medicare	\$1,411.75	\$1,371.14	(\$40.61)	\$13,343.66	\$14,429.27	\$1,085.61	\$20,670.00
08-50-403 - Transfer to Corporate	\$11,348.00	\$0.00	(\$11,348.00)	\$11,348.00	\$11,348.00	\$0.00	\$11,348.00
Total Social Security	<u>\$18,061.66</u>	<u>\$6,866.20</u>	<u>(\$11,195.46)</u>	<u>\$80,255.15</u>	<u>\$87,767.28</u>	<u>\$7,512.13</u>	<u>\$120,403.00</u>
Total Expenses	<u><u>\$18,061.66</u></u>	<u><u>\$6,866.20</u></u>	<u><u>(\$11,195.46)</u></u>	<u><u>\$80,255.15</u></u>	<u><u>\$87,767.28</u></u>	<u><u>\$7,512.13</u></u>	<u><u>\$120,403.00</u></u>
Net Total	(\$16,646.61)	(\$4,499.98)	\$12,146.63	\$38,365.66	\$29,123.68	(\$9,241.98)	\$0.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
Revenues							
Golf Course							
09-00-371 - Membership Fees	\$0.00	\$121.11	\$121.11	\$2,637.45	\$3,558.49	\$921.04	\$13,500.00
09-00-372 - Greens Fees	\$0.00	\$369.83	\$369.83	\$137,564.01	\$151,719.97	\$14,155.96	\$166,500.00
09-00-373 - Driving Range Fees	\$0.00	\$0.00	\$0.00	\$68,298.08	\$60,389.93	(\$7,908.15)	\$75,000.00
09-00-374 - Rental Cart & or Clubs	\$0.00	\$0.00	\$0.00	\$56,618.95	\$51,319.84	(\$5,299.11)	\$55,000.00
09-00-375 - Beverage Sales	\$0.00	\$0.00	\$0.00	\$10,310.30	\$11,577.95	\$1,267.65	\$12,514.00
09-00-378 - Merchandise	\$0.00	\$0.00	\$0.00	\$3,715.12	\$3,878.58	\$163.46	\$4,500.00
09-00-379 - Golf Lessons	\$0.00	\$53.30	\$53.30	\$3,762.47	\$2,087.98	(\$1,674.49)	\$3,500.00
09-00-380 - Leagues	\$0.00	\$0.00	\$0.00	\$1,050.00	\$1,138.05	\$88.05	\$2,000.00
09-00-381 - Special Events/Programs	\$0.00	\$177.28	\$177.28	\$1,397.00	\$4,795.13	\$3,398.13	\$5,000.00
09-00-384 - Scholarship Revenue	\$0.00	\$187.59	\$187.59	\$10,732.00	\$9,311.66	(\$1,420.34)	\$10,000.00
09-00-386 - Restaurant Revenue	\$0.00	\$0.00	\$0.00	\$6,047.11	\$1,754.09	(\$4,293.02)	\$2,000.00
09-00-388 - Sales Tax Return Discount	\$0.00	\$0.40	\$0.40	\$28.20	\$58.93	\$30.73	\$60.00
Total Golf Course	\$0.00	\$909.51	\$909.51	\$302,160.69	\$301,590.60	(\$570.09)	\$349,574.00
Total Revenues	\$0.00	\$909.51	\$909.51	\$302,160.69	\$301,590.60	(\$570.09)	\$349,574.00
Expenses							
Golf Course							
09-53-409 - Clubhouse/Range Seasonal	\$375.25	(\$38.91)	(\$414.16)	\$55,207.03	\$42,001.95	(\$13,205.08)	\$46,125.00
09-53-410 - Golf Course Superintendent	\$2,930.00	\$2,831.46	(\$98.54)	\$24,185.07	\$24,067.41	(\$117.66)	\$36,809.00
09-53-412 - Maint. Seasonal Salaries	\$0.00	\$0.00	\$0.00	\$559.38	\$32,254.90	\$31,695.52	\$35,875.00
09-53-415 - Assistant G.C. Superintendent	\$0.00	\$0.00	\$0.00	\$20,000.25	\$11,273.72	(\$8,726.53)	\$20,000.00
09-53-419 - Transfer to Corporate	\$20,620.00	\$0.00	(\$20,620.00)	\$20,620.00	\$20,620.00	\$0.00	\$20,620.00
09-53-480 - Office Supplies/Printing	\$0.00	\$108.35	\$108.35	\$2,767.92	\$554.61	(\$2,213.31)	\$1,700.00
09-53-481 - Golf Cart Lease	\$0.00	\$1.00	\$1.00	\$18,476.40	\$14,738.00	(\$3,738.40)	\$14,741.00
09-53-482 - Contracted Services	\$170.86	\$553.52	\$382.66	\$13,217.22	\$8,230.51	(\$4,986.71)	\$10,000.00
09-53-484 - Maintenance Supplies	\$460.00	\$27.59	(\$432.41)	\$6,071.13	\$12,283.40	\$6,212.27	\$15,000.00
09-53-485 - Fertilizer and Weed Control	\$0.00	\$157.30	\$157.30	\$7,580.31	\$12,597.15	\$5,016.84	\$13,500.00
09-53-498 - 2003 Golf Course Bond Princ.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00
09-53-499 - 2003 Golf Course Bond Inter	\$0.00	\$0.00	\$0.00	\$5,123.75	\$5,124.00	\$0.25	\$10,248.00
09-53-502 - Equipment Purchase/Rental	\$368.40	\$83.20	(\$285.20)	\$2,376.36	\$42,605.06	\$40,228.70	\$46,106.00
09-53-504 - Scholarship Expense	\$0.00	\$0.00	\$0.00	\$10,000.00	\$3,520.92	(\$6,479.08)	\$10,000.00
09-53-515 - Merchandise	\$0.00	\$79.35	\$79.35	\$227.66	\$3,775.26	\$3,547.60	\$4,500.00
Total Golf Course	\$24,924.51	\$3,802.86	(\$21,121.65)	\$186,412.48	\$233,646.89	\$47,234.41	\$320,224.00
Restaurant Operations							
09-53-509 - Restaurant Seasonal Salaries	\$0.00	\$3.03	\$3.03	\$0.00	\$1,346.83	\$1,346.83	\$1,500.00
09-53-510 - Restaurant Equipment Repair	\$0.00	\$0.00	\$0.00	\$1,264.76	\$632.20	(\$632.56)	\$1,000.00
09-53-512 - Restaurant Supplies	\$0.00	\$0.00	\$0.00	\$2,267.40	\$0.00	(\$2,267.40)	\$0.00
09-53-514 - Beverage Supplies	\$0.00	\$0.00	\$0.00	\$8,250.06	\$3,910.50	(\$4,339.56)	\$4,706.00

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

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	MTD Budget Remaining (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	YTD Budget Remaining (This Year)	Annual Budget (This Year)
09-53-534 - Rest.Loan Princ.Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,500.00
09-53-535 - Rest.Loan Interest Payment	\$0.00	\$0.00	\$0.00	\$2,309.10	\$2,309.50	\$0.40	\$4,644.00
Total Restaurant Operations	<u>\$0.00</u>	<u>\$3.03</u>	<u>\$3.03</u>	<u>\$14,091.32</u>	<u>\$8,199.03</u>	<u>(\$5,892.29)</u>	<u>\$29,350.00</u>
Total Expenses	<u>\$24,924.51</u>	<u>\$3,805.89</u>	<u>(\$21,118.62)</u>	<u>\$200,503.80</u>	<u>\$241,845.92</u>	<u>\$41,342.12</u>	<u>\$349,574.00</u>
Net Total	(\$24,924.51)	(\$2,896.38)	\$22,028.13	\$101,656.89	\$59,744.68	(\$41,912.21)	\$0.00