

FUND BALANCES

May 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 | \$142,217.20 | \$235,880.98 | \$424,588.50 |
| 2 | RECREATION | \$0.00 | \$72,598.13 | \$75,336.67 | (\$2,738.54) |
| 3 | AUDIT | \$20,503.51 | \$1,402.19 | \$0.00 | \$21,905.70 |
| 4 | LIABILITY INSURANCE | \$196,541.57 | \$7,186.93 | \$15,581.25 | \$188,147.25 |
| 5 | PAVING & LIGHTING | \$40,022.25 | \$1,156.12 | \$0.00 | \$41,178.37 |
| 6 | SPECIAL RECREATION | \$82,530.21 | \$13,975.99 | \$0.00 | \$96,506.20 |
| 7 | DEBT SERVICE | \$8,208.16 | \$12,338.00 | \$2,300.00 | \$18,246.16 |
| 8 | SOCIAL SECURITY | \$75,792.34 | \$4,385.26 | \$9,880.47 | \$70,297.13 |
| 9 | GOLF COURSE | (\$182,250.20) | \$58,229.52 | \$41,284.51 | (\$165,305.19) |
| | TOTAL F.S.P.D. FUNDS | \$759,600.12 | \$313,489.34 | \$380,263.88 | \$692,825.58 |

CASH and LIABILITIES REPORT

May 31, 2022

| <i>ACCOUNT DESCRIPTION</i> | <i>MAY</i> | <i>APRIL</i> | <i>MARCH</i> | <i>FEBRUARY</i> |
|---------------------------------------|-----------------------|----------------------|----------------------|-----------------------|
| OPTCB CORPORATE CHECKING - 116 | \$189,034.65 | \$12,823.65 | \$40,213.56 | \$59,947.80 |
| REC FRONT OFFICE CC - 118 | 4,243.02 | 14,999.12 | 20,135.98 | 17,177.88 |
| REC WEB CC - 123 | 1,215.74 | 6,846.76 | 2,992.12 | 3,359.48 |
| OPTCB DEPOSIT MM - 117 | 707,778.60 | 646,453.79 | 642,496.28 | 811,935.94 |
| OPTCB FRONT OFFICE DEPOSIT - 124 | 2,216.00 | 54,497.00 | 16,657.50 | 88,912.30 |
| GOLF CC -119 | 11,047.28 | 7,920.29 | 3,153.42 | 1,058.41 |
| OPTCB GOLF DEPOSIT - 121 | 5,143.00 | 2,904.00 | 1,162.00 | 1,000.00 |
| PUBLIC FUNDS MM - 100 | 200,004.53 | 38,965.34 | 96,070.26 | 16,659.71 |
| MAIN OFFICE CASH REGISTER | 300.00 | 300.00 | 300.00 | 300.00 |
| 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 | \$1,121,282.82 | \$786,009.95 | \$823,481.12 | \$1,000,651.52 |
| 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</i> | (400,000.00) | 0.00 | 0.00 | 0.00 |
| Less: | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Employee 457(b)(7) Withholding</i> | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Credit Cards in Transit</i> | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Sales Tax</i> | (301.40) | (105.92) | (25.32) | 0.00 |
| <i>SUTA</i> | (844.78) | (412.85) | 0.00 | (1,441.52) |
| <i>Rental Deposits</i> | (3,237.20) | (2,112.20) | (1,962.20) | (1,962.20) |
| <i>Rec Gift Certificates</i> | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Golf Gift Cards</i> | (24,073.86) | (23,778.86) | (23,443.86) | (23,343.86) |
| TOTAL LIABILITIES | (\$428,457.24) | (\$26,409.83) | (\$25,431.38) | (\$26,747.58) |
| TOTAL CASH LESS LIABILITIES | \$692,825.58 | \$759,600.12 | \$798,049.74 | \$973,903.94 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
01 - Corporate Accounts
May 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 | \$120,393.01 | \$174,325.75 | \$53,932.74 | \$120,393.01 | \$174,325.75 | \$53,932.74 | \$2,091,909.00 |
| 01-00-306 - Transfer from Special Rec | \$0.00 | \$8,969.25 | \$8,969.25 | \$0.00 | \$8,969.25 | \$8,969.25 | \$107,631.00 |
| 01-00-313 - Cobra Income | \$0.00 | \$1,263.33 | \$1,263.33 | \$0.00 | \$1,263.33 | \$1,263.33 | \$15,160.00 |
| 01-00-321 - Interest Income | \$470.92 | \$208.33 | (\$262.59) | \$470.92 | \$208.33 | (\$262.59) | \$2,500.00 |
| 01-00-322 - Miscellaneous | \$2,090.86 | \$83.33 | (\$2,007.53) | \$2,090.86 | \$83.33 | (\$2,007.53) | \$1,000.00 |
| 01-00-358 - Developer Donations | \$19,262.41 | \$1,416.67 | (\$17,845.74) | \$19,262.41 | \$1,416.67 | (\$17,845.74) | \$17,000.00 |
| Total Corporate | <u>\$142,217.20</u> | <u>\$186,266.66</u> | <u>\$44,049.46</u> | <u>\$142,217.20</u> | <u>\$186,266.66</u> | <u>\$44,049.46</u> | <u>\$2,235,200.00</u> |
| Total Revenues | <u>\$142,217.20</u> | <u>\$186,266.66</u> | <u>\$44,049.46</u> | <u>\$142,217.20</u> | <u>\$186,266.66</u> | <u>\$44,049.46</u> | <u>\$2,235,200.00</u> |
| Expenses | | | | | | | |
| Administration | | | | | | | |
| 01-50-400 - Clerical Salaries | \$5,425.88 | \$5,833.33 | \$407.45 | \$5,425.88 | \$5,833.33 | \$407.45 | \$70,000.00 |
| 01-50-402 - Administrative Assistant | \$5,035.66 | \$5,035.67 | \$0.01 | \$5,035.66 | \$5,035.67 | \$0.01 | \$60,428.00 |
| 01-50-403 - Health and Life Insurance | \$13,599.06 | \$15,785.17 | \$2,186.11 | \$13,599.06 | \$15,785.17 | \$2,186.11 | \$189,422.00 |
| 01-50-404 - Accounting Services | \$1,743.56 | \$2,184.00 | \$440.44 | \$1,743.56 | \$2,184.00 | \$440.44 | \$26,208.00 |
| 01-50-405 - Employer 457(b) Contribution | \$6,866.74 | \$5,875.33 | (\$991.41) | \$6,866.74 | \$5,875.33 | (\$991.41) | \$70,504.00 |
| 01-50-406 - Bookkeeper | \$4,392.43 | \$3,466.67 | (\$925.76) | \$4,392.43 | \$3,466.67 | (\$925.76) | \$41,600.00 |
| 01-50-415 - HSA Funding | \$68,700.00 | \$5,725.00 | (\$62,975.00) | \$68,700.00 | \$5,725.00 | (\$62,975.00) | \$68,700.00 |
| 01-50-416 - Supt Office Admin & Tech | \$5,595.76 | \$5,595.75 | (\$0.01) | \$5,595.76 | \$5,595.75 | (\$0.01) | \$67,149.00 |
| 01-50-417 - Special Projects/Planning | \$2,873.00 | \$1,041.67 | (\$1,831.33) | \$2,873.00 | \$1,041.67 | (\$1,831.33) | \$12,500.00 |
| 01-50-418 - Administrative Salaries | \$32,956.10 | \$11,812.42 | (\$21,143.68) | \$32,956.10 | \$11,812.42 | (\$21,143.68) | \$141,749.00 |
| 01-50-421 - Supt of Rec Salary | \$5,781.00 | \$5,891.17 | \$110.17 | \$5,781.00 | \$5,891.17 | \$110.17 | \$70,694.00 |
| 01-50-434 - Communications-Cable/Ph | \$2,343.20 | \$3,333.33 | \$990.13 | \$2,343.20 | \$3,333.33 | \$990.13 | \$40,000.00 |
| 01-50-438 - Electric | \$3,851.29 | \$6,290.00 | \$2,438.71 | \$3,851.29 | \$6,290.00 | \$2,438.71 | \$75,480.00 |
| 01-50-441 - Water and Sewer | \$480.60 | \$2,867.50 | \$2,386.90 | \$480.60 | \$2,867.50 | \$2,386.90 | \$34,410.00 |
| 01-50-443 - Natural Gas | \$2,147.46 | \$1,341.25 | (\$806.21) | \$2,147.46 | \$1,341.25 | (\$806.21) | \$16,095.00 |
| 01-50-446 - Postage | \$76.94 | \$666.67 | \$589.73 | \$76.94 | \$666.67 | \$589.73 | \$8,000.00 |
| 01-50-470 - Mrkting/Subscrpts/Resources | \$1,250.69 | \$1,666.67 | \$415.98 | \$1,250.69 | \$1,666.67 | \$415.98 | \$20,000.00 |
| 01-50-471 - Office Supplies | \$1,209.23 | \$833.33 | (\$375.90) | \$1,209.23 | \$833.33 | (\$375.90) | \$10,000.00 |
| 01-50-472 - Computer Maintenance | \$6,652.19 | \$3,333.33 | (\$3,318.86) | \$6,652.19 | \$3,333.33 | (\$3,318.86) | \$40,000.00 |
| 01-50-490 - Transfer to Debt Service | \$0.00 | \$5,729.33 | \$5,729.33 | \$0.00 | \$5,729.33 | \$5,729.33 | \$68,752.00 |
| 01-50-495 - Contracted IT Services | \$5,770.74 | \$6,994.75 | \$1,224.01 | \$5,770.74 | \$6,994.75 | \$1,224.01 | \$83,937.00 |
| 01-50-498 - Assistant Office Manager | \$2,585.38 | \$2,862.83 | \$277.45 | \$2,585.38 | \$2,862.83 | \$277.45 | \$34,354.00 |
| 01-50-499 - NBS 457(b) Admin Fees | \$0.00 | \$33.33 | \$33.33 | \$0.00 | \$33.33 | \$33.33 | \$400.00 |
| 01-50-500 - Travel Reimbursement | \$0.00 | \$833.33 | \$833.33 | \$0.00 | \$833.33 | \$833.33 | \$10,000.00 |
| Total Administration | <u>\$179,336.91</u> | <u>\$105,031.83</u> | <u>(\$74,305.08)</u> | <u>\$179,336.91</u> | <u>\$105,031.83</u> | <u>(\$74,305.08)</u> | <u>\$1,260,382.00</u> |
| Building & Grounds Operations | | | | | | | |
| 01-51-401 - Capital Improvement Projects | \$2,467.40 | \$35,734.67 | \$33,267.27 | \$2,467.40 | \$35,734.67 | \$33,267.27 | \$428,816.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
01 - Corporate Accounts
May 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) |
|--|-----------------------------------|-----------------------------------|---|-----------------------------------|-----------------------------------|---|--------------------------------------|
| 01-51-402 - Contracted Nat Areas Maint | \$4,700.00 | \$2,500.00 | (\$2,200.00) | \$4,700.00 | \$2,500.00 | (\$2,200.00) | \$30,000.00 |
| 01-51-407 - Building Equip Maint | \$7,256.18 | \$625.00 | (\$6,631.18) | \$7,256.18 | \$625.00 | (\$6,631.18) | \$7,500.00 |
| 01-51-408 - Superintendent of Parks | \$6,814.08 | \$6,943.83 | \$129.75 | \$6,814.08 | \$6,943.83 | \$129.75 | \$83,326.00 |
| 01-51-410 - Building Maint Supplies | \$0.00 | \$1,250.00 | \$1,250.00 | \$0.00 | \$1,250.00 | \$1,250.00 | \$15,000.00 |
| 01-51-411 - Building Repair | \$473.58 | \$4,166.67 | \$3,693.09 | \$473.58 | \$4,166.67 | \$3,693.09 | \$50,000.00 |
| 01-51-415 - Asst Supt of Parks (2) | \$8,752.83 | \$9,274.67 | \$521.84 | \$8,752.83 | \$9,274.67 | \$521.84 | \$111,296.00 |
| 01-51-416 - Seasonal Salaries | \$0.00 | \$7,916.67 | \$7,916.67 | \$0.00 | \$7,916.67 | \$7,916.67 | \$95,000.00 |
| 01-51-417 - Contracted Landscape Maint | \$26,080.00 | \$9,731.50 | (\$16,348.50) | \$26,080.00 | \$9,731.50 | (\$16,348.50) | \$116,778.00 |
| 01-51-418 - Compact Excavator Lease | \$0.00 | \$2,145.83 | \$2,145.83 | \$0.00 | \$2,145.83 | \$2,145.83 | \$25,750.00 |
| 01-51-419 - Track Loader Lease | \$0.00 | \$946.00 | \$946.00 | \$0.00 | \$946.00 | \$946.00 | \$11,352.00 |
| Total Building & Grounds Operations | <u>\$56,544.07</u> | <u>\$81,234.84</u> | <u>\$24,690.77</u> | <u>\$56,544.07</u> | <u>\$81,234.84</u> | <u>\$24,690.77</u> | <u>\$974,818.00</u> |
| Total Expenses | <u>\$235,880.98</u> | <u>\$186,266.67</u> | <u>(\$49,614.31)</u> | <u>\$235,880.98</u> | <u>\$186,266.67</u> | <u>(\$49,614.31)</u> | <u>\$2,235,200.00</u> |
| Net Total | (\$93,663.78) | (\$0.01) | \$93,663.77 | (\$93,663.78) | (\$0.01) | \$93,663.77 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02 - Programming
May 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 | \$791.67 | \$791.67 | \$9,500.00 |
| 02-00-327 - Transfer from BAS | \$0.00 | \$7,928.75 | \$7,928.75 | \$0.00 | \$7,928.75 | \$7,928.75 | \$95,145.00 |
| 02-00-328 - Transfer from Dance | \$0.00 | \$5,075.00 | \$5,075.00 | \$0.00 | \$5,075.00 | \$5,075.00 | \$60,900.00 |
| 02-00-353 - Program Fees | \$14,344.36 | \$12,833.33 | (\$1,511.03) | \$14,344.36 | \$12,833.33 | (\$1,511.03) | \$154,000.00 |
| 02-00-354 - Non-Resident Fees | \$1,614.89 | \$1,666.67 | \$51.78 | \$1,614.89 | \$1,666.67 | \$51.78 | \$20,000.00 |
| 02-00-359 - Donations | \$0.00 | \$83.33 | \$83.33 | \$0.00 | \$83.33 | \$83.33 | \$1,000.00 |
| 02-00-360 - Facility Rentals | \$3,160.00 | \$1,666.67 | (\$1,493.33) | \$3,160.00 | \$1,666.67 | (\$1,493.33) | \$20,000.00 |
| 02-00-375 - Program Refunds | \$382.27 | (\$541.67) | (\$923.94) | \$382.27 | (\$541.67) | (\$923.94) | (\$6,500.00) |
| Total Programming | \$19,501.52 | \$29,503.75 | \$10,002.23 | \$19,501.52 | \$29,503.75 | \$10,002.23 | \$354,045.00 |
| Total Revenues | \$19,501.52 | \$29,503.75 | \$10,002.23 | \$19,501.52 | \$29,503.75 | \$10,002.23 | \$354,045.00 |
| Expenses | | | | | | | |
| Programming | | | | | | | |
| 02-53-403 - Instructor Salaries | \$1,070.38 | \$6,411.17 | \$5,340.79 | \$1,070.38 | \$6,411.17 | \$5,340.79 | \$76,934.00 |
| 02-53-416 - Rental Permit Fee | \$0.00 | \$166.67 | \$166.67 | \$0.00 | \$166.67 | \$166.67 | \$2,000.00 |
| 02-53-417 - Recreation Supervisors | \$8,792.91 | \$9,194.17 | \$401.26 | \$8,792.91 | \$9,194.17 | \$401.26 | \$110,330.00 |
| 02-53-447 - Brochure Printing | \$0.00 | \$1,833.33 | \$1,833.33 | \$0.00 | \$1,833.33 | \$1,833.33 | \$22,000.00 |
| 02-53-452 - Bank and CC Fees | \$1,234.04 | \$1,375.00 | \$140.96 | \$1,234.04 | \$1,375.00 | \$140.96 | \$16,500.00 |
| 02-53-455 - Professional Contract Svcs | \$572.70 | \$2,141.67 | \$1,568.97 | \$572.70 | \$2,141.67 | \$1,568.97 | \$25,700.00 |
| 02-53-458 - Program Supplies Reimb | \$0.00 | (\$166.67) | (\$166.67) | \$0.00 | (\$166.67) | (\$166.67) | (\$2,000.00) |
| 02-53-464 - Capital Purchases | \$0.00 | \$3,086.17 | \$3,086.17 | \$0.00 | \$3,086.17 | \$3,086.17 | \$37,034.00 |
| 02-53-472 - REC Program Supplies | \$1,114.34 | \$4,375.00 | \$3,260.66 | \$1,114.34 | \$4,375.00 | \$3,260.66 | \$52,500.00 |
| 02-53-480 - Facility Monitors | \$1,079.38 | \$1,087.25 | \$7.87 | \$1,079.38 | \$1,087.25 | \$7.87 | \$13,047.00 |
| Total Programming | \$13,863.75 | \$29,503.76 | \$15,640.01 | \$13,863.75 | \$29,503.76 | \$15,640.01 | \$354,045.00 |
| Total Expenses | \$13,863.75 | \$29,503.76 | \$15,640.01 | \$13,863.75 | \$29,503.76 | \$15,640.01 | \$354,045.00 |
| Net Total | \$5,637.77 | (\$0.01) | (\$5,637.78) | \$5,637.77 | (\$0.01) | (\$5,637.78) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.1 - Building and Grounds
May 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 | \$26,644.97 | \$38,536.25 | \$11,891.28 | \$26,644.97 | \$38,536.25 | \$11,891.28 | \$462,435.00 |
| 02-00-302 - Replacement Tax | \$713.01 | \$58.33 | (\$654.68) | \$713.01 | \$58.33 | (\$654.68) | \$700.00 |
| 02-00-308 - Excess Equipment Sale | \$0.00 | \$833.33 | \$833.33 | \$0.00 | \$833.33 | \$833.33 | \$10,000.00 |
| Total Building and Grounds | <u>\$27,357.98</u> | <u>\$39,427.91</u> | <u>\$12,069.93</u> | <u>\$27,357.98</u> | <u>\$39,427.91</u> | <u>\$12,069.93</u> | <u>\$473,135.00</u> |
| Total Revenues | <u>\$27,357.98</u> | <u>\$39,427.91</u> | <u>\$12,069.93</u> | <u>\$27,357.98</u> | <u>\$39,427.91</u> | <u>\$12,069.93</u> | <u>\$473,135.00</u> |
| Expenses | | | | | | | |
| Building and Grounds | | | | | | | |
| 02-51-400 - Park Seasonal Salaries | \$5,064.76 | \$0.00 | (\$5,064.76) | \$5,064.76 | \$0.00 | (\$5,064.76) | \$0.00 |
| 02-51-401 - GCA Building Maint Contract | \$0.00 | \$3,005.00 | \$3,005.00 | \$0.00 | \$3,005.00 | \$3,005.00 | \$36,060.00 |
| 02-51-404 - Contracted Mowing | \$0.00 | \$8,333.33 | \$8,333.33 | \$0.00 | \$8,333.33 | \$8,333.33 | \$100,000.00 |
| 02-51-417 - Maintenance Supplies/Svcs | \$13,718.77 | \$9,583.33 | (\$4,135.44) | \$13,718.77 | \$9,583.33 | (\$4,135.44) | \$115,000.00 |
| 02-51-418 - Equipment Purchase/Rental | \$1,531.03 | \$3,416.67 | \$1,885.64 | \$1,531.03 | \$3,416.67 | \$1,885.64 | \$41,000.00 |
| 02-51-419 - Equipment Repair/Parts | \$3,570.31 | \$4,427.50 | \$857.19 | \$3,570.31 | \$4,427.50 | \$857.19 | \$53,130.00 |
| 02-51-420 - Fountain Maintenance | \$0.00 | \$1,250.00 | \$1,250.00 | \$0.00 | \$1,250.00 | \$1,250.00 | \$15,000.00 |
| 02-51-421 - Landscape Design/Imp | \$0.00 | \$1,723.75 | \$1,723.75 | \$0.00 | \$1,723.75 | \$1,723.75 | \$20,685.00 |
| 02-51-426 - Refuse & Porta Potties | \$4,933.91 | \$2,916.67 | (\$2,017.24) | \$4,933.91 | \$2,916.67 | (\$2,017.24) | \$35,000.00 |
| 02-51-428 - Building Custodian | \$1,548.30 | \$1,105.00 | (\$443.30) | \$1,548.30 | \$1,105.00 | (\$443.30) | \$13,260.00 |
| 02-51-476 - Gas/Diesel/Oil | \$2,895.44 | \$3,666.67 | \$771.23 | \$2,895.44 | \$3,666.67 | \$771.23 | \$44,000.00 |
| Total Building and Grounds | <u>\$33,262.52</u> | <u>\$39,427.92</u> | <u>\$6,165.40</u> | <u>\$33,262.52</u> | <u>\$39,427.92</u> | <u>\$6,165.40</u> | <u>\$473,135.00</u> |
| Total Expenses | <u>\$33,262.52</u> | <u>\$39,427.92</u> | <u>\$6,165.40</u> | <u>\$33,262.52</u> | <u>\$39,427.92</u> | <u>\$6,165.40</u> | <u>\$473,135.00</u> |
| Net Total | (\$5,904.54) | (\$0.01) | \$5,904.53 | (\$5,904.54) | (\$0.01) | \$5,904.53 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.2 - Early Learning Center
May 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 | \$706.23 | \$9,920.83 | \$9,214.60 | \$706.23 | \$9,920.83 | \$9,214.60 | \$119,050.00 |
| 02-00-317 - Program Refunds | (\$13.00) | (\$416.67) | (\$403.67) | (\$13.00) | (\$416.67) | (\$403.67) | (\$5,000.00) |
| Total Early Learning Center | \$693.23 | \$9,504.16 | \$8,810.93 | \$693.23 | \$9,504.16 | \$8,810.93 | \$114,050.00 |
| Total Revenues | \$693.23 | \$9,504.16 | \$8,810.93 | \$693.23 | \$9,504.16 | \$8,810.93 | \$114,050.00 |
| Expenses | | | | | | | |
| Early Learning Center | | | | | | | |
| 02-53-411 - Staff Salaries | \$4,587.01 | \$8,355.33 | \$3,768.32 | \$4,587.01 | \$8,355.33 | \$3,768.32 | \$100,264.00 |
| 02-53-413 - ELC Program Supplies | \$232.96 | \$357.17 | \$124.21 | \$232.96 | \$357.17 | \$124.21 | \$4,286.00 |
| 02-53-415 - Transfer to Rec Programs | \$0.00 | \$791.67 | \$791.67 | \$0.00 | \$791.67 | \$791.67 | \$9,500.00 |
| Total Early Learning Center | \$4,819.97 | \$9,504.17 | \$4,684.20 | \$4,819.97 | \$9,504.17 | \$4,684.20 | \$114,050.00 |
| Total Expenses | \$4,819.97 | \$9,504.17 | \$4,684.20 | \$4,819.97 | \$9,504.17 | \$4,684.20 | \$114,050.00 |
| Net Total | (\$4,126.74) | (\$0.01) | \$4,126.73 | (\$4,126.74) | (\$0.01) | \$4,126.73 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.3 - F.A.N.
May 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 | \$1,996.65 | \$4,166.67 | \$2,170.02 | \$1,996.65 | \$4,166.67 | \$2,170.02 | \$50,000.00 |
| 02-00-362 - Daily Admission Fees | \$325.00 | \$3,333.33 | \$3,008.33 | \$325.00 | \$3,333.33 | \$3,008.33 | \$40,000.00 |
| 02-00-363 - Group Rental Income | \$2,282.50 | \$2,750.00 | \$467.50 | \$2,282.50 | \$2,750.00 | \$467.50 | \$33,000.00 |
| Total F.A.N. | \$4,604.15 | \$10,250.00 | \$5,645.85 | \$4,604.15 | \$10,250.00 | \$5,645.85 | \$123,000.00 |
| Total Revenues | \$4,604.15 | \$10,250.00 | \$5,645.85 | \$4,604.15 | \$10,250.00 | \$5,645.85 | \$123,000.00 |
| Expenses | | | | | | | |
| F.A.N. | | | | | | | |
| 02-53-445 - Building Supervisors | \$2,976.31 | \$5,755.92 | \$2,779.61 | \$2,976.31 | \$5,755.92 | \$2,779.61 | \$69,071.00 |
| 02-53-446 - F.A.N. Program Supplies | \$1,530.00 | \$166.67 | (\$1,363.33) | \$1,530.00 | \$166.67 | (\$1,363.33) | \$2,000.00 |
| 02-53-449 - Improvement Projects | \$0.00 | \$1,505.50 | \$1,505.50 | \$0.00 | \$1,505.50 | \$1,505.50 | \$18,066.00 |
| 02-53-453 - Building Custodian | \$1,722.88 | \$1,363.58 | (\$359.30) | \$1,722.88 | \$1,363.58 | (\$359.30) | \$16,363.00 |
| 02-53-457 - Facility/Equip Repairs | \$1,587.06 | \$833.33 | (\$753.73) | \$1,587.06 | \$833.33 | (\$753.73) | \$10,000.00 |
| 02-53-465 - Snow Removal | \$0.00 | \$625.00 | \$625.00 | \$0.00 | \$625.00 | \$625.00 | \$7,500.00 |
| Total F.A.N. | \$7,816.25 | \$10,250.00 | \$2,433.75 | \$7,816.25 | \$10,250.00 | \$2,433.75 | \$123,000.00 |
| Total Expenses | \$7,816.25 | \$10,250.00 | \$2,433.75 | \$7,816.25 | \$10,250.00 | \$2,433.75 | \$123,000.00 |
| Net Total | (\$3,212.10) | \$0.00 | \$3,212.10 | (\$3,212.10) | \$0.00 | \$3,212.10 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.4 - B.& A.S.
May 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 | \$3,089.00 | \$16,666.67 | \$13,577.67 | \$3,089.00 | \$16,666.67 | \$13,577.67 | \$200,000.00 |
| 02-00-371 - Program Refunds | \$33.00 | (\$83.33) | (\$116.33) | \$33.00 | (\$83.33) | (\$116.33) | (\$1,000.00) |
| Total Before & After School Program | \$3,122.00 | \$16,583.34 | \$13,461.34 | \$3,122.00 | \$16,583.34 | \$13,461.34 | \$199,000.00 |
| Total Revenues | \$3,122.00 | \$16,583.34 | \$13,461.34 | \$3,122.00 | \$16,583.34 | \$13,461.34 | \$199,000.00 |
| Expenses | | | | | | | |
| Before & After School Program | | | | | | | |
| 02-53-461 - Staff Salaries | \$4,654.27 | \$8,480.75 | \$3,826.48 | \$4,654.27 | \$8,480.75 | \$3,826.48 | \$101,769.00 |
| 02-53-462 - BAS Program Supplies | \$135.95 | \$173.83 | \$37.88 | \$135.95 | \$173.83 | \$37.88 | \$2,086.00 |
| 02-53-463 - Transfer to Rec Programs | \$0.00 | \$7,928.75 | \$7,928.75 | \$0.00 | \$7,928.75 | \$7,928.75 | \$95,145.00 |
| Total Before & After School Program | \$4,790.22 | \$16,583.33 | \$11,793.11 | \$4,790.22 | \$16,583.33 | \$11,793.11 | \$199,000.00 |
| Total Expenses | \$4,790.22 | \$16,583.33 | \$11,793.11 | \$4,790.22 | \$16,583.33 | \$11,793.11 | \$199,000.00 |
| Net Total | (\$1,668.22) | \$0.01 | \$1,668.23 | (\$1,668.22) | \$0.01 | \$1,668.23 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.5 - Dance Program
May 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 | \$17,189.25 | \$26,666.67 | \$9,477.42 | \$17,189.25 | \$26,666.67 | \$9,477.42 | \$320,000.00 |
| 02-00-381 - Program Refunds | \$130.00 | (\$83.33) | (\$213.33) | \$130.00 | (\$83.33) | (\$213.33) | (\$1,000.00) |
| 02-00-383 - Dance Apparel/Misc | \$0.00 | \$166.67 | \$166.67 | \$0.00 | \$166.67 | \$166.67 | \$2,000.00 |
| Total Dance Program Income | \$17,319.25 | \$26,750.01 | \$9,430.76 | \$17,319.25 | \$26,750.01 | \$9,430.76 | \$321,000.00 |
| Total Revenues | \$17,319.25 | \$26,750.01 | \$9,430.76 | \$17,319.25 | \$26,750.01 | \$9,430.76 | \$321,000.00 |
| Expenses | | | | | | | |
| Dance Program Expense | | | | | | | |
| 02-53-470 - Dance Instructors/Aides | \$10,262.93 | \$10,020.00 | (\$242.93) | \$10,262.93 | \$10,020.00 | (\$242.93) | \$120,240.00 |
| 02-53-471 - Dance Travel | \$163.31 | \$416.67 | \$253.36 | \$163.31 | \$416.67 | \$253.36 | \$5,000.00 |
| 02-53-477 - Equipment Purchases | \$0.00 | \$208.33 | \$208.33 | \$0.00 | \$208.33 | \$208.33 | \$2,500.00 |
| 02-53-478 - Dance Program Supplies | \$2,184.85 | \$1,330.00 | (\$854.85) | \$2,184.85 | \$1,330.00 | (\$854.85) | \$15,960.00 |
| 02-53-479 - Transfer to Rec Programs | \$0.00 | \$5,075.00 | \$5,075.00 | \$0.00 | \$5,075.00 | \$5,075.00 | \$60,900.00 |
| 02-53-482 - Dance Costumes | (\$2,084.13) | \$4,166.67 | \$6,250.80 | (\$2,084.13) | \$4,166.67 | \$6,250.80 | \$50,000.00 |
| 02-53-486 - Dance Competition Fees | \$257.00 | \$5,416.67 | \$5,159.67 | \$257.00 | \$5,416.67 | \$5,159.67 | \$65,000.00 |
| 02-53-487 - Pro Dance Contract Services | \$0.00 | \$116.67 | \$116.67 | \$0.00 | \$116.67 | \$116.67 | \$1,400.00 |
| Total Dance Program Expense | \$10,783.96 | \$26,750.01 | \$15,966.05 | \$10,783.96 | \$26,750.01 | \$15,966.05 | \$321,000.00 |
| Total Expenses | \$10,783.96 | \$26,750.01 | \$15,966.05 | \$10,783.96 | \$26,750.01 | \$15,966.05 | \$321,000.00 |
| Net Total | \$6,535.29 | \$0.00 | (\$6,535.29) | \$6,535.29 | \$0.00 | (\$6,535.29) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
03 - Audit
May 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 | \$1,402.19 | \$2,028.25 | \$626.06 | \$1,402.19 | \$2,028.25 | \$626.06 | \$24,339.00 |
| Total Audit General | <u>\$1,402.19</u> | <u>\$2,028.25</u> | <u>\$626.06</u> | <u>\$1,402.19</u> | <u>\$2,028.25</u> | <u>\$626.06</u> | <u>\$24,339.00</u> |
| Total Revenues | <u><u>\$1,402.19</u></u> | <u><u>\$2,028.25</u></u> | <u><u>\$626.06</u></u> | <u><u>\$1,402.19</u></u> | <u><u>\$2,028.25</u></u> | <u><u>\$626.06</u></u> | <u><u>\$24,339.00</u></u> |
| Expenses | | | | | | | |
| Audit | | | | | | | |
| 03-50-401 - Accounting Services | \$0.00 | \$2,028.25 | \$2,028.25 | \$0.00 | \$2,028.25 | \$2,028.25 | \$24,339.00 |
| Total Audit | <u>\$0.00</u> | <u>\$2,028.25</u> | <u>\$2,028.25</u> | <u>\$0.00</u> | <u>\$2,028.25</u> | <u>\$2,028.25</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>\$0.00</u></u> | <u><u>\$2,028.25</u></u> | <u><u>\$2,028.25</u></u> | <u><u>\$24,339.00</u></u> |
| Net Total | \$1,402.19 | \$0.00 | (\$1,402.19) | \$1,402.19 | \$0.00 | (\$1,402.19) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
04 - Liability Insurance
May 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 | \$7,186.93 | \$10,394.67 | \$3,207.74 | \$7,186.93 | \$10,394.67 | \$3,207.74 | \$124,736.00 |
| Total Insurance General | \$7,186.93 | \$10,394.67 | \$3,207.74 | \$7,186.93 | \$10,394.67 | \$3,207.74 | \$124,736.00 |
| Total Revenues | \$7,186.93 | \$10,394.67 | \$3,207.74 | \$7,186.93 | \$10,394.67 | \$3,207.74 | \$124,736.00 |
| Expenses | | | | | | | |
| Liability Insurance | | | | | | | |
| 04-50-412 - Risk Management Salary | \$1,256.25 | \$1,183.75 | (\$72.50) | \$1,256.25 | \$1,183.75 | (\$72.50) | \$14,205.00 |
| 04-50-430 - PDRMA | \$13,535.28 | \$4,916.67 | (\$8,618.61) | \$13,535.28 | \$4,916.67 | (\$8,618.61) | \$59,000.00 |
| 04-50-431 - State Unemployment Ins | \$431.93 | \$500.00 | \$68.07 | \$431.93 | \$500.00 | \$68.07 | \$6,000.00 |
| 04-50-432 - Legal Fees | \$337.50 | \$1,666.67 | \$1,329.17 | \$337.50 | \$1,666.67 | \$1,329.17 | \$20,000.00 |
| 04-50-433 - Monitoring | \$0.00 | \$83.33 | \$83.33 | \$0.00 | \$83.33 | \$83.33 | \$1,000.00 |
| 04-50-434 - Hazard Repairs/Improve | \$20.29 | \$1,794.25 | \$1,773.96 | \$20.29 | \$1,794.25 | \$1,773.96 | \$21,531.00 |
| 04-50-437 - Contracted Services | \$0.00 | \$83.33 | \$83.33 | \$0.00 | \$83.33 | \$83.33 | \$1,000.00 |
| 04-50-438 - Legal Publications | \$0.00 | \$83.33 | \$83.33 | \$0.00 | \$83.33 | \$83.33 | \$1,000.00 |
| 04-50-440 - Inspections | \$0.00 | \$83.33 | \$83.33 | \$0.00 | \$83.33 | \$83.33 | \$1,000.00 |
| Total Liability Insurance | \$15,581.25 | \$10,394.66 | (\$5,186.59) | \$15,581.25 | \$10,394.66 | (\$5,186.59) | \$124,736.00 |
| Total Expenses | \$15,581.25 | \$10,394.66 | (\$5,186.59) | \$15,581.25 | \$10,394.66 | (\$5,186.59) | \$124,736.00 |
| Net Total | (\$8,394.32) | \$0.01 | \$8,394.33 | (\$8,394.32) | \$0.01 | \$8,394.33 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
05 - Paving & Lighting
May 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 | \$3,185.75 | \$3,185.75 | \$38,229.00 |
| 05-00-301 - Property Tax | \$1,156.12 | \$1,673.25 | \$517.13 | \$1,156.12 | \$1,673.25 | \$517.13 | \$20,079.00 |
| Total Paving & Lighting General | <u>\$1,156.12</u> | <u>\$4,859.00</u> | <u>\$3,702.88</u> | <u>\$1,156.12</u> | <u>\$4,859.00</u> | <u>\$3,702.88</u> | <u>\$58,308.00</u> |
| Total Revenues | <u>\$1,156.12</u> | <u>\$4,859.00</u> | <u>\$3,702.88</u> | <u>\$1,156.12</u> | <u>\$4,859.00</u> | <u>\$3,702.88</u> | <u>\$58,308.00</u> |
| Expenses | | | | | | | |
| Paving & Lighting | | | | | | | |
| 05-50-401 - Paving | \$0.00 | \$4,119.17 | \$4,119.17 | \$0.00 | \$4,119.17 | \$4,119.17 | \$49,430.00 |
| 05-50-402 - Lighting | \$0.00 | \$739.83 | \$739.83 | \$0.00 | \$739.83 | \$739.83 | \$8,878.00 |
| Total Paving & Lighting | <u>\$0.00</u> | <u>\$4,859.00</u> | <u>\$4,859.00</u> | <u>\$0.00</u> | <u>\$4,859.00</u> | <u>\$4,859.00</u> | <u>\$58,308.00</u> |
| Total Expenses | <u>\$0.00</u> | <u>\$4,859.00</u> | <u>\$4,859.00</u> | <u>\$0.00</u> | <u>\$4,859.00</u> | <u>\$4,859.00</u> | <u>\$58,308.00</u> |
| Net Total | \$1,156.12 | \$0.00 | (\$1,156.12) | \$1,156.12 | \$0.00 | (\$1,156.12) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
06 - Special Recreation
May 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 | \$13,975.99 | \$20,598.75 | \$6,622.76 | \$13,975.99 | \$20,598.75 | \$6,622.76 | \$247,185.00 |
| Total Special Recreation General | <u>\$13,975.99</u> | <u>\$20,598.75</u> | <u>\$6,622.76</u> | <u>\$13,975.99</u> | <u>\$20,598.75</u> | <u>\$6,622.76</u> | <u>\$247,185.00</u> |
| Total Revenues | <u><u>\$13,975.99</u></u> | <u><u>\$20,598.75</u></u> | <u><u>\$6,622.76</u></u> | <u><u>\$13,975.99</u></u> | <u><u>\$20,598.75</u></u> | <u><u>\$6,622.76</u></u> | <u><u>\$247,185.00</u></u> |
| Expenses | | | | | | | |
| Special Recreation | | | | | | | |
| 06-50-401 - Payment to LWSRA | \$0.00 | \$11,629.50 | \$11,629.50 | \$0.00 | \$11,629.50 | \$11,629.50 | \$139,554.00 |
| 06-50-404 - Transfer to Corporate | \$0.00 | \$8,969.25 | \$8,969.25 | \$0.00 | \$8,969.25 | \$8,969.25 | \$107,631.00 |
| Total Special Recreation | <u>\$0.00</u> | <u>\$20,598.75</u> | <u>\$20,598.75</u> | <u>\$0.00</u> | <u>\$20,598.75</u> | <u>\$20,598.75</u> | <u>\$247,185.00</u> |
| Total Expenses | <u><u>\$0.00</u></u> | <u><u>\$20,598.75</u></u> | <u><u>\$20,598.75</u></u> | <u><u>\$0.00</u></u> | <u><u>\$20,598.75</u></u> | <u><u>\$20,598.75</u></u> | <u><u>\$247,185.00</u></u> |
| Net Total | \$13,975.99 | \$0.00 | (\$13,975.99) | \$13,975.99 | \$0.00 | (\$13,975.99) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
07 - Debt Service
May 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 | \$12,338.00 | \$18,076.00 | \$5,738.00 | \$12,338.00 | \$18,076.00 | \$5,738.00 | \$216,912.00 |
| 07-00-302 - Transfer from Corporate | \$0.00 | \$5,729.33 | \$5,729.33 | \$0.00 | \$5,729.33 | \$5,729.33 | \$68,752.00 |
| 07-00-324 - Alternate Bond Sale | \$0.00 | \$8,833.33 | \$8,833.33 | \$0.00 | \$8,833.33 | \$8,833.33 | \$106,000.00 |
| Total Debt Service General | \$12,338.00 | \$32,638.66 | \$20,300.66 | \$12,338.00 | \$32,638.66 | \$20,300.66 | \$391,664.00 |
| Total Revenues | \$12,338.00 | \$32,638.66 | \$20,300.66 | \$12,338.00 | \$32,638.66 | \$20,300.66 | \$391,664.00 |
| Expenses | | | | | | | |
| Debt Service | | | | | | | |
| 07-50-325 - 2018 G.O. Bond-P | \$0.00 | \$4,583.33 | \$4,583.33 | \$0.00 | \$4,583.33 | \$4,583.33 | \$55,000.00 |
| 07-50-326 - 2018 G.O. Bond-I | \$0.00 | \$4,341.17 | \$4,341.17 | \$0.00 | \$4,341.17 | \$4,341.17 | \$52,094.00 |
| 07-50-402 - OPT Mini-Bond-P | \$0.00 | \$8,833.33 | \$8,833.33 | \$0.00 | \$8,833.33 | \$8,833.33 | \$106,000.00 |
| 07-50-411 - 2019A Refunding Bonds-P | \$0.00 | \$5,833.33 | \$5,833.33 | \$0.00 | \$5,833.33 | \$5,833.33 | \$70,000.00 |
| 07-50-412 - 2019A Refunding Bonds-I | \$0.00 | \$1,500.00 | \$1,500.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$18,000.00 |
| 07-50-413 - 2019B Refunding Bonds-P | \$0.00 | \$2,500.00 | \$2,500.00 | \$0.00 | \$2,500.00 | \$2,500.00 | \$30,000.00 |
| 07-50-414 - 2019B Refunding Bonds-I | \$0.00 | \$4,075.00 | \$4,075.00 | \$0.00 | \$4,075.00 | \$4,075.00 | \$48,900.00 |
| 07-50-422 - OPT Mini-Bond-I | \$0.00 | \$139.17 | \$139.17 | \$0.00 | \$139.17 | \$139.17 | \$1,670.00 |
| 07-50-473 - Legal Fees | \$2,300.00 | \$833.33 | (\$1,466.67) | \$2,300.00 | \$833.33 | (\$1,466.67) | \$10,000.00 |
| Total Debt Service | \$2,300.00 | \$32,638.66 | \$30,338.66 | \$2,300.00 | \$32,638.66 | \$30,338.66 | \$391,664.00 |
| Total Expenses | \$2,300.00 | \$32,638.66 | \$30,338.66 | \$2,300.00 | \$32,638.66 | \$30,338.66 | \$391,664.00 |
| Net Total | \$10,038.00 | \$0.00 | (\$10,038.00) | \$10,038.00 | \$0.00 | (\$10,038.00) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
08 - Social Security
May 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 | \$4,210.67 | \$7,408.83 | \$3,198.16 | \$4,210.67 | \$7,408.83 | \$3,198.16 | \$88,906.00 |
| 08-00-303 - Property Tax-Medicare | \$174.59 | \$0.00 | (\$174.59) | \$174.59 | \$0.00 | (\$174.59) | \$0.00 |
| 08-00-304 - Revenue Carryforward | \$0.00 | \$2,302.25 | \$2,302.25 | \$0.00 | \$2,302.25 | \$2,302.25 | \$27,627.00 |
| Total Social Security General | <u>\$4,385.26</u> | <u>\$9,711.08</u> | <u>\$5,325.82</u> | <u>\$4,385.26</u> | <u>\$9,711.08</u> | <u>\$5,325.82</u> | <u>\$116,533.00</u> |
| Total Revenues | <u>\$4,385.26</u> | <u>\$9,711.08</u> | <u>\$5,325.82</u> | <u>\$4,385.26</u> | <u>\$9,711.08</u> | <u>\$5,325.82</u> | <u>\$116,533.00</u> |
| Expenses | | | | | | | |
| Social Security | | | | | | | |
| 08-50-401 - Employer F.I.C.A. | \$8,007.70 | \$7,870.42 | (\$137.28) | \$8,007.70 | \$7,870.42 | (\$137.28) | \$94,445.00 |
| 08-50-402 - Employer Medicare | \$1,872.77 | \$1,840.67 | (\$32.10) | \$1,872.77 | \$1,840.67 | (\$32.10) | \$22,088.00 |
| Total Social Security | <u>\$9,880.47</u> | <u>\$9,711.09</u> | <u>(\$169.38)</u> | <u>\$9,880.47</u> | <u>\$9,711.09</u> | <u>(\$169.38)</u> | <u>\$116,533.00</u> |
| Total Expenses | <u>\$9,880.47</u> | <u>\$9,711.09</u> | <u>(\$169.38)</u> | <u>\$9,880.47</u> | <u>\$9,711.09</u> | <u>(\$169.38)</u> | <u>\$116,533.00</u> |
| Net Total | (\$5,495.21) | (\$0.01) | \$5,495.20 | (\$5,495.21) | (\$0.01) | \$5,495.20 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
09 - Golf Course
May 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 | \$31,768.00 | \$19,550.00 | (\$12,218.00) | \$31,768.00 | \$19,550.00 | (\$12,218.00) | \$234,600.00 |
| 09-00-373 - Driving Range Fees | \$9,325.00 | \$9,133.33 | (\$191.67) | \$9,325.00 | \$9,133.33 | (\$191.67) | \$109,600.00 |
| 09-00-374 - Rental Cart & Clubs | \$11,140.00 | \$6,666.67 | (\$4,473.33) | \$11,140.00 | \$6,666.67 | (\$4,473.33) | \$80,000.00 |
| 09-00-375 - Beverage Sales | \$1,967.29 | \$1,416.67 | (\$550.62) | \$1,967.29 | \$1,416.67 | (\$550.62) | \$17,000.00 |
| 09-00-376 - Group Greens/Range Fees | \$0.00 | \$416.67 | \$416.67 | \$0.00 | \$416.67 | \$416.67 | \$5,000.00 |
| 09-00-378 - Merchandise | \$587.85 | \$416.67 | (\$171.18) | \$587.85 | \$416.67 | (\$171.18) | \$5,000.00 |
| 09-00-379 - Golf Lessons | \$574.00 | \$416.67 | (\$157.33) | \$574.00 | \$416.67 | (\$157.33) | \$5,000.00 |
| 09-00-380 - Golf Leagues | \$2,280.00 | \$208.33 | (\$2,071.67) | \$2,280.00 | \$208.33 | (\$2,071.67) | \$2,500.00 |
| 09-00-381 - Special Events/Programs | \$0.00 | \$41.67 | \$41.67 | \$0.00 | \$41.67 | \$41.67 | \$500.00 |
| 09-00-384 - Scholarship Revenue | \$0.00 | \$750.00 | \$750.00 | \$0.00 | \$750.00 | \$750.00 | \$9,000.00 |
| 09-00-386 - Concession Revenue | \$237.38 | \$125.00 | (\$112.38) | \$237.38 | \$125.00 | (\$112.38) | \$1,500.00 |
| 09-00-388 - Sales Tax Return Discount | \$0.00 | \$5.00 | \$5.00 | \$0.00 | \$5.00 | \$5.00 | \$60.00 |
| 09-00-391 - Restaurant Svcs. Agreement | \$350.00 | \$350.00 | \$0.00 | \$350.00 | \$350.00 | \$0.00 | \$4,200.00 |
| Total Golf Course | \$58,229.52 | \$39,496.68 | (\$18,732.84) | \$58,229.52 | \$39,496.68 | (\$18,732.84) | \$473,960.00 |
| Total Revenues | \$58,229.52 | \$39,496.68 | (\$18,732.84) | \$58,229.52 | \$39,496.68 | (\$18,732.84) | \$473,960.00 |
| Expenses | | | | | | | |
| Golf Course | | | | | | | |
| 09-53-409 - Golf Course P.D. Seasonal | \$7,180.75 | \$4,766.67 | (\$2,414.08) | \$7,180.75 | \$4,766.67 | (\$2,414.08) | \$57,200.00 |
| 09-53-480 - Office Supplies/Printing | \$0.00 | \$208.33 | \$208.33 | \$0.00 | \$208.33 | \$208.33 | \$2,500.00 |
| 09-53-481 - Golf Cart Lease | \$640.05 | \$1,617.58 | \$977.53 | \$640.05 | \$1,617.58 | \$977.53 | \$19,411.00 |
| 09-53-482 - Contracted Services | \$0.00 | \$833.33 | \$833.33 | \$0.00 | \$833.33 | \$833.33 | \$10,000.00 |
| 09-53-483 - Capital Improvements | \$0.00 | \$572.92 | \$572.92 | \$0.00 | \$572.92 | \$572.92 | \$6,875.00 |
| 09-53-484 - Supplies | \$252.92 | \$525.00 | \$272.08 | \$252.92 | \$525.00 | \$272.08 | \$6,300.00 |
| 09-53-498 - 2003 Golf Course Bond- P | \$0.00 | \$9,583.33 | \$9,583.33 | \$0.00 | \$9,583.33 | \$9,583.33 | \$115,000.00 |
| 09-53-499 - 2003 Golf Course Bond-I | \$0.00 | \$273.17 | \$273.17 | \$0.00 | \$273.17 | \$273.17 | \$3,278.00 |
| 09-53-504 - Scholarship Expense | \$0.00 | \$750.00 | \$750.00 | \$0.00 | \$750.00 | \$750.00 | \$9,000.00 |
| 09-53-510 - Restaurant Equipment Repair | \$0.00 | \$83.33 | \$83.33 | \$0.00 | \$83.33 | \$83.33 | \$1,000.00 |
| 09-53-514 - Beverage Supplies | \$901.35 | \$372.17 | (\$529.18) | \$901.35 | \$372.17 | (\$529.18) | \$4,466.00 |
| 09-53-515 - Merchandise | \$0.00 | \$41.67 | \$41.67 | \$0.00 | \$41.67 | \$41.67 | \$500.00 |
| 09-53-516 - Contracted Greenskeeping | \$27,063.51 | \$15,477.50 | (\$11,586.01) | \$27,063.51 | \$15,477.50 | (\$11,586.01) | \$185,730.00 |
| 09-53-518 - Community Group/Org Supp | \$0.00 | \$600.00 | \$600.00 | \$0.00 | \$600.00 | \$600.00 | \$7,200.00 |
| 09-53-519 - Toptracer System | \$3,750.00 | \$2,500.00 | (\$1,250.00) | \$3,750.00 | \$2,500.00 | (\$1,250.00) | \$30,000.00 |
| 09-53-520 - Bank and CC Fees | \$1,286.47 | \$1,208.33 | (\$78.14) | \$1,286.47 | \$1,208.33 | (\$78.14) | \$14,500.00 |
| 09-53-521 - Golf Course Concessions | \$209.46 | \$83.33 | (\$126.13) | \$209.46 | \$83.33 | (\$126.13) | \$1,000.00 |
| Total Golf Course | \$41,284.51 | \$39,496.66 | (\$1,787.85) | \$41,284.51 | \$39,496.66 | (\$1,787.85) | \$473,960.00 |
| Total Expenses | \$41,284.51 | \$39,496.66 | (\$1,787.85) | \$41,284.51 | \$39,496.66 | (\$1,787.85) | \$473,960.00 |

Frankfort Square Park District
** Department Analysis of Revenues & Expenses **
09 - Golf Course
May 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 | \$16,945.01 | \$0.02 | (\$16,944.99) | \$16,945.01 | \$0.02 | (\$16,944.99) | \$0.00 |