

Butterfield Park District
Monthly Financial Report
For the 2020/2021 Fiscal Year
May 1 - May 31, 2020

Prepared by:
Larry Reiner, Executive Director
Connie Murphy, Superintendent of Business and Communication

Reviewed by:
Lauterbach & Amen, LLP

Butterfield Park District
21W730 Butterfield Road
Lombard, IL 60148



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**Butterfield Park District
Balance Sheet
As of May 31, 2020**

	Balance as of April 30, 2020	Current Activity	Balance as of May 31, 2020
ASSETS			
Current Assets			
Checking/Savings			
100000 - Operating Account- 5/3 Bank	\$ 632,048.63	\$ (176,718.09)	\$ 455,330.54
101000 - Payroll Account - 5/3 Bank	62,223.31	45,809.36	108,032.67
101050 - Glen Ellyn Bank and Trust	352,098.29	163.15	352,261.44
104000 - Investment-Capital Bond-WSB	262,710.88	86.37	262,797.25
107000 - Petty Cash Accounts	100.00	0.00	100.00
Total Checking/Savings	<u>1,309,181.11</u>	<u>(130,659.21)</u>	<u>1,178,521.90</u>
Total Assets	<u>\$ 1,309,181.11</u>	<u>\$ (130,659.21)</u>	<u>\$ 1,178,521.90</u>

**Butterfield Park District
Balance Sheet
As of May 31, 2020**

	<u>Balance as of April 30, 2020</u>	<u>Current Activity</u>	<u>Balance as of May 31, 2020</u>
Liabilities and Fund Balance			
Liabilities			
Current Liabilities			
Accounts Payable			
201010 - Accrued Payroll	\$ 24,547.80	\$ 0.00	\$ 24,547.80
Total Accounts Payable	<u>24,547.80</u>	<u>0.00</u>	<u>24,547.80</u>
Credit Cards			
Fifth Third MasterCard	3,352.89	(435.50)	2,917.39
Total Credit Cards	<u>3,352.89</u>	<u>(435.50)</u>	<u>2,917.39</u>
Other Current Liabilities			
207000 - IMRF Liabilities	1,989.86	17.05	2,006.91
Total Other Current Liabilities	<u>1,989.86</u>	<u>17.05</u>	<u>2,006.91</u>
Total Current Liabilities	<u>\$ 29,890.55</u>	<u>\$ (418.45)</u>	<u>\$ 29,472.10</u>

**Butterfield Park District
Balance Sheet
As of May 31, 2020**

	Balance as of April 30, 2020	Current Activity	Balance as of May 31, 2020
Fund Balance			
250000 - Corporate Fund	179,451.72	(22,960.64)	156,491.08
260000 - Recreation Fund	16,945.04	(46,857.90)	(29,912.86)
260001 - Recreation COVID 19 Support Reserve	116,725.00	0.00	116,725.00
260002 - Recreation COVID 19 Loss Income Reserve	140,441.00	0.00	140,441.00
220000 - Audit Fund	6,496.24	40.03	6,536.27
221000 - Bond & Interest	74,430.73	(46,978.61)	27,452.12
222000 - Capital Projects Non-Bond Fund	924,136.51	0.00	924,136.51
223000 - Capital Projects Operating Fund	147,215.94	0.00	147,215.94
224000 - OSLAD 2019 Fund	152,098.29	163.15	152,261.44
225000 - IMRF Fund	59,680.67	(3,931.63)	55,749.04
226000 - Liability Fund	7,227.42	(1,984.67)	5,242.75
227000 - Paving/Lighting Fund	23,252.56	24.30	23,276.86
229000 - SRA Fund	0.00	571.83	571.83
230000 - SS/Medicare Fund	21,931.08	(3,684.73)	18,246.35
234000 - Land Acquisition and Development Fund	(750,000.00)	(4,641.89)	(754,641.89)
240000 - Vehicle Replacement Fund	58,674.73	0.00	58,674.73
241000 - Fee Assistance Fund	12,200.00	0.00	12,200.00
242000 - ADA/Inclusion Reserve Fund	88,383.63	0.00	88,383.63
Total Fund Balance	<u>1,279,290.56</u>	<u>(130,240.76)</u>	<u>1,149,049.80</u>
Total Liabilities and Fund Balance	<u>\$ 1,309,181.11</u>	<u>\$ (130,659.21)</u>	<u>\$ 1,178,521.90</u>

**Butterfield Park District
Corporate Budget Vs Actual
May 1 - May 31, 2020**

Ordinary Income/Expense	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget</u>	\$ Over/(Under) <u>Budget</u>	Prct. <u>of Budget</u>
Income					
301500 - DuPage County RE Taxes-Corp	1,552.51	1,552.51	319,447.00	(317,894.49)	0.49 %
302000 - Replacement Taxes	0.00	0.00	1,200.00	(1,200.00)	0.00 %
303000 - Interest Earned	178.74	178.74	3,300.00	(3,121.26)	5.42 %
304000 - Fund Development	0.00	0.00	4,400.00	(4,400.00)	0.00 %
305010 - Reimbursable Sal & Benefits	0.00	0.00	4,024.00	(4,024.00)	0.00 %
306000 - Miscellaneous	0.00	0.00	3,500.00	(3,500.00)	0.00 %
306510 - Admin Fee's	30.00	30.00	13,000.00	(12,970.00)	0.23 %
307000 - Restricted Fund Transfers	0.00	0.00	10,000.00	(10,000.00)	0.00 %
390000 - Licensure Agreements	<u>0.00</u>	<u>0.00</u>	<u>18,000.00</u>	<u>(18,000.00)</u>	<u>0.00 %</u>
Total Income	<u>1,761.25</u>	<u>1,761.25</u>	<u>376,871.00</u>	<u>(375,109.75)</u>	<u>0.47 %</u>

Butterfield Park District
Corporate Budget Vs Actual
May 1 - May 31, 2020

	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget</u>	<u>\$ Over/(Under)</u> <u>Budget</u>	<u>Prct.</u> <u>of Budget</u>
Expense					
501000 - Corp Admin Exempt Salaries	13,240.12	13,240.12	173,872.00	(160,631.88)	7.61 %
503000 - Corp Non Exempt Admin Salaries	2,206.62	2,206.62	29,975.00	(27,768.38)	7.36 %
511000 - Corp Health Insurance	1,673.62	1,673.62	20,769.00	(19,095.38)	8.06 %
522000 - Corp Legal Services	1,330.00	1,330.00	3,600.00	(2,270.00)	36.94 %
523000 - Corp Consultants	2,075.00	2,075.00	25,320.00	(23,245.00)	8.20 %
525000 - Corp Technology	150.36	150.36	2,200.00	(2,049.64)	6.83 %
526000 - Corp Printing	0.00	0.00	1,600.00	(1,600.00)	0.00 %
527000 - Corp Office Supplies	224.49	224.49	6,084.00	(5,859.51)	3.69 %
528000 - Corp Duplicating	33.11	33.11	1,700.00	(1,666.89)	1.95 %
529000 - Corp Booking Supplies	0.00	0.00	850.00	(850.00)	0.00 %
530000 - Corp Postage	0.00	0.00	2,600.00	(2,600.00)	0.00 %
531000 - Corp Maint/Oper Supplies	0.00	0.00	3,600.00	(3,600.00)	0.00 %
532000 - Bank Charges/Merchant Processin	1,100.00	1,100.00	7,920.00	(6,820.00)	13.89 %
534000 - Corp Legal Publications	150.60	150.60	900.00	(749.40)	16.73 %
540000 - Corp Meeting Related Expenses	0.00	0.00	1,850.00	(1,850.00)	0.00 %
543000 - Corp Subscriptions/Publications	0.00	0.00	955.00	(955.00)	0.00 %
544000 - Corp Public Relations	0.00	0.00	4,650.00	(4,650.00)	0.00 %
545000 - Corp Office Improvements	0.00	0.00	1,200.00	(1,200.00)	0.00 %
546000 - Corp Education/Conferences	0.00	0.00	8,360.00	(8,360.00)	0.00 %
548000 - Corp Professional Memberships	0.00	0.00	5,480.00	(5,480.00)	0.00 %
555000 - Corp Utilities-Telephone	428.21	428.21	5,580.00	(5,151.79)	7.67 %
556000 - Corp Utilities-Electricity	458.19	458.19	16,100.00	(15,641.81)	2.85 %
557000 - Corp Utilities-Natural Gas	530.80	530.80	9,000.00	(8,469.20)	5.90 %
558000 - Corp Utilities - Water	272.91	272.91	15,100.00	(14,827.09)	1.81 %
565000 - Corp Admin/Board Support	40.28	40.28	2,300.00	(2,259.72)	1.75 %
567000 - Corp Maint Contracts/Agreements	262.00	262.00	3,803.00	(3,541.00)	6.89 %
568000 - Licensure Agreements	0.00	0.00	13,000.00	(13,000.00)	0.00 %
599000 - Corp Contingency	545.58	545.58	6,000.00	(5,454.42)	9.09 %
Total Expense	<u>24,721.89</u>	<u>24,721.89</u>	<u>374,368.00</u>	<u>(349,646.11)</u>	<u>6.60 %</u>
Beginning Fund Balance	179,451.72	179,451.72	179,451.72		
Total Revenue	1,761.25	1,761.25	376,871.00		
Total Expense	<u>(24,721.89)</u>	<u>(24,721.89)</u>	<u>(374,368.00)</u>		
Excess Revenue Less Expense	<u>(22,960.64)</u>	<u>(22,960.64)</u>	<u>2,503.00</u>		
Ending Fund Balance	<u>156,491.08</u>	<u>156,491.08</u>	<u>181,954.72</u>		

**Butterfield Park District
Recreation Budget Vs Actual
May 1 - May 31, 2020**

Ordinary Income/Expense	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget</u>	<u>\$ Over/(Under) Budget</u>	<u>Prct. of Budget</u>
Income					
301600 - DuPage County RE Taxes-Rec	677.62	677.62	139,758.00	(139,080.38)	0.48 %
302000 - Replacement Taxes	0.00	0.00	1,200.00	(1,200.00)	0.00 %
304000 - Fund Development	0.00	0.00	45,500.00	(45,500.00)	0.00 %
305010 - Reimbursable Sal & Benefits	0.00	0.00	21,370.00	(21,370.00)	0.00 %
306600 - Miscellaneous	0.00	0.00	4,800.00	(4,800.00)	0.00 %
307560 - Restricted Fund Transfers-Corp to Rec	0.00	0.00	28,000.00	(28,000.00)	0.00 %
390000 - Licensure Agreements	0.00	0.00	18,000.00	(18,000.00)	0.00 %
309000 - BASP Revenue	(1,871.50)	(1,871.50)	195,136.00	(197,007.50)	(0.96)%
310000 - Early Childhood Revenue	70.00	70.00	131,275.00	(131,205.00)	0.05 %
311000 - Camp Revenue	25.00	25.00	160,512.00	(160,487.00)	0.02 %
312000 - General Program Revenue	(140.50)	(140.50)	28,500.00	(28,640.50)	(0.49)%
313000 - Special Events/Trips Revenue	0.00	0.00	19,950.00	(19,950.00)	0.00 %
314000 - Contractual Revenue	368.00	368.00	27,840.00	(27,472.00)	1.32 %
315000 - Facility Revenue	(280.00)	(280.00)	9,040.00	(9,320.00)	(3.10)%
Total Income	<u>(1,151.38)</u>	<u>(1,151.38)</u>	<u>830,881.00</u>	<u>(832,032.38)</u>	<u>(0.14)%</u>

**Butterfield Park District
Recreation Budget Vs Actual
May 1 - May 31, 2020**

Expense	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget</u>	<u>\$ Over/(Under) Budget</u>	<u>Prct. of Budget</u>
601000 - Rec Exempt Admin Salaries	10,046.14	10,046.14	202,450.00	(192,403.86)	4.96 %
602000 - Rec Non-Exempt Salaries	4,579.54	4,579.54	79,976.00	(79,976.00)	0.00 %
603000 - Secretarial/Office Assistance	1,929.24	1,929.24	43,512.00	(41,582.76)	4.43 %
605000 - Contractual Services	0.00	0.00	11,000.00	(11,000.00)	0.00 %
611000 - Rec-Health Insurance	3,244.53	3,244.53	50,680.00	(47,435.47)	6.40 %
621000 - Payroll Service Fees	687.24	687.24	9,320.00	(8,632.76)	7.37 %
622000 - Rec Legal Services	1,330.00	1,330.00	3,600.00	(2,270.00)	36.94 %
623000 - Rec Consultants	0.00	0.00	1,800.00	(1,800.00)	0.00 %
625000 - Rec Technology Support	130.37	130.37	3,200.00	(3,069.63)	4.07 %
626000 - Rec Printing	0.00	0.00	15,828.00	(15,828.00)	0.00 %
627000 - Rec Merch Processing Fees	71.00	71.00	36,000.00	(35,929.00)	0.20 %
628000 - Rec Duplicating	33.11	33.11	1,000.00	(966.89)	3.31 %
630000 - Rec Postage	0.00	0.00	4,400.00	(4,400.00)	0.00 %
631000 - Rec Maintenance Supplies	1,898.85	1,898.85	30,100.00	(28,201.15)	6.31 %
632000 - Rec Landscaping	382.56	382.56	16,700.00	(16,317.44)	2.29 %
633000 - Rec Waste/Port-O-Let Rental	0.00	0.00	5,100.00	(5,100.00)	0.00 %
634000 - Rec Legal Publications	0.00	0.00	1,025.00	(1,025.00)	0.00 %
635000 - Rec Loss Prevent-Security/Fire	709.85	709.85	7,200.00	(6,490.15)	9.86 %
640000 - Rec Meeting Related Expenses	0.00	0.00	450.00	(450.00)	0.00 %
643000 - Rec Subscriptions/Publications	0.00	0.00	630.00	(630.00)	0.00 %
644000 - Rec Public Relations	(285.81)	(285.81)	8,795.00	(9,080.81)	(3.25)%
645000 - Rec Office Improvements	0.00	0.00	555.00	(555.00)	0.00 %
646000 - Rec CEU/Prof Conferences	0.00	0.00	13,306.00	(13,306.00)	0.00 %
648000 - Rec Professional Memberships	0.00	0.00	2,452.00	(2,452.00)	0.00 %
649000 - General Rec Equipment	0.00	0.00	800.00	(800.00)	0.00 %
650000 - General Rec Supplies	0.00	0.00	400.00	(400.00)	0.00 %
651000 - Rec Admission/Facility Space	0.00	0.00	350.00	(350.00)	0.00 %
655000 - Rec Utilities-Telephone	428.22	428.22	5,580.00	(5,151.78)	7.67 %
656000 - Rec Utilities-Electricity	458.20	458.20	15,830.00	(15,371.80)	2.89 %
657000 - Rec Utilities-Natural Gas	530.82	530.82	9,000.00	(8,469.18)	5.90 %
658000 - Rec Utilities-Water	272.92	272.92	12,400.00	(12,127.08)	2.20 %
660000 - Vehicle Fuel Cost-Equip-Tolls	252.43	252.43	7,660.00	(7,407.57)	3.30 %
661000 - Rec Vehicle Reimbursement	50.00	50.00	1,800.00	(1,750.00)	2.78 %
662000 - Vehicle Repairs/Parts	66.39	66.39	4,500.00	(4,433.61)	1.48 %
663000 - Bus Transportation/Rental	0.00	0.00	10,720.00	(10,720.00)	0.00 %
664000 - Sm Engine Maint/Repair/Replace	0.00	0.00	1,550.00	(1,550.00)	0.00 %
665000 - Special Projects	0.00	0.00	24,000.00	(24,000.00)	0.00 %
667000 - Rec-Maint Contracts/Agreements	262.00	262.00	0.00	262.00	0.00 %
670000 - Aquatic Salaries	0.00	0.00	111,645.00	(111,645.00)	0.00 %
671000 - Aquatic Supplies	110.94	110.94	31,640.00	(31,529.06)	0.35 %
675000 - BASP Salaries	0.00	0.00	91,320.00	(91,320.00)	0.00 %
676000 - BASP Supplies	38.73	38.73	17,233.00	(17,194.27)	0.22 %
680000 - Preschool Salaries	2,555.56	2,555.56	103,704.00	(101,148.44)	2.46 %
681000 - Preschool Supplies	14.16	14.16	11,275.00	(11,260.84)	0.13 %
685000 - Camp Salaries	0.00	0.00	81,030.00	(81,030.00)	0.00 %
686000 - Camp Supplies	0.00	0.00	31,460.00	(31,460.00)	0.00 %
690000 - General Program Salaries	0.00	0.00	8,328.00	(8,328.00)	0.00 %
691000 - General Program Supplies	19.36	19.36	5,191.00	(5,171.64)	0.37 %
693000 - Special Event Salaries	0.00	0.00	2,848.00	(2,848.00)	0.00 %
694000 - Special Event/Trip Fees	0.00	0.00	13,409.00	(13,409.00)	0.00 %

**Butterfield Park District
Recreation Budget Vs Actual
May 1 - May 31, 2020**

	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget</u>	<u>\$ Over/(Under) Budget</u>	<u>Prct. of Budget</u>
695000 - Contractual Agreement Payouts	0.00	0.00	18,325.00	(18,325.00)	0.00 %
697000 - Building Attendant/Supervision	0.00	0.00	3,068.00	(3,068.00)	0.00 %
698000 - Rental Event Supplies	0.00	0.00	515.00	(515.00)	0.00 %
699000 - Contingency	545.58	545.58	6,000.00	(5,454.42)	9.09 %
699001 - COVID 19 Contingency	0.00	0.00	15,000.00	(15,000.00)	0.00 %
699900 - Transfer Out	0.00	0.00	0.00	0.00	0.00 %
Total Expense	<u>45,706.52</u>	<u>45,706.52</u>	<u>1,195,660.00</u>	<u>(1,149,953.48)</u>	<u>3.82 %</u>
Beginning Fund Balance	274,111.04	274,111.04	274,111.04		
Total Revenue	(1,151.38)	(1,151.38)	830,881.00		
Total Expense	<u>(45,706.52)</u>	<u>(45,706.52)</u>	<u>(1,195,660.00)</u>		
Excess Revenue Less Expense	<u>(46,857.90)</u>	<u>(46,857.90)</u>	<u>(364,779.00)</u>		
Ending Fund Balance	<u>227,253.14</u>	<u>227,253.14</u>	<u>(90,667.96)</u>		

Recreation Fund Balance Designations

Recreation Fund Balance	(29,912.86)
Recreation - COVID 19 Support Reserve	116,725.00
Recreation - COVID 19 Loss Income Reserves	<u>140,441.00</u>
	<u>227,253.14</u>

Butterfield Park District
Special Reserve Budget Vs Actual
May 1 - May 31, 2020

	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget</u>	<u>\$ Over/(Under)</u> <u>Budget</u>	<u>Prct.</u> <u>of Budget</u>
220000 - Audit Fund					
Income	40.03	40.03	8,344.00	(8,303.97)	0.48 %
Expense	0.00	0.00	9,000.00	(9,000.00)	0.00 %
Excess Revenue less Expense	40.03	40.03	(656.00)	696.03	
Beginning Fund Balance	<u>6,496.24</u>	<u>6,496.24</u>	<u>6,496.24</u>		
Ending Fund Balance	<u><u>6,536.27</u></u>	<u><u>6,536.27</u></u>	<u><u>5,840.24</u></u>		
221000 - Bond/Interest Fund					
Income	2,421.69	2,421.69	765,894.00	(763,472.31)	0.32 %
Expense	49,400.30	49,400.30	765,894.00	(716,493.70)	6.45 %
Excess Revenue less Expense	(46,978.61)	(46,978.61)	0.00	(46,978.61)	
Beginning Fund Balance	<u>74,430.73</u>	<u>74,430.73</u>	<u>74,430.73</u>		
Ending Fund Balance	<u><u>27,452.12</u></u>	<u><u>27,452.12</u></u>	<u><u>74,430.73</u></u>		
222000 - Capital Projects Non-Bond Funds					
Income	0.00	0.00	1,632,900.00	(1,632,900.00)	0.00 %
Expense	0.00	0.00	1,350,000.00	(1,350,000.00)	0.00 %
Excess Revenue less Expense	0.00	0.00	282,900.00	(282,900.00)	
Beginning Fund Balance	<u>924,136.51</u>	<u>924,136.51</u>	<u>924,136.51</u>		
Ending Fund Balance	<u><u>924,136.51</u></u>	<u><u>924,136.51</u></u>	<u><u>1,207,036.51</u></u>		
223000 - Capital Projects Operating Fund					
Income	0.00	0.00	81,928.00	(81,928.00)	0.00 %
Expense	0.00	0.00	153,754.00	(153,754.00)	0.00 %
Excess Revenue less Expense	0.00	0.00	(71,826.00)	71,826.00	
Beginning Fund Balance	<u>147,215.94</u>	<u>147,215.94</u>	<u>147,215.94</u>		
Ending Fund Balance	<u><u>147,215.94</u></u>	<u><u>147,215.94</u></u>	<u><u>75,389.94</u></u>		
224000 - OSLAD 2019 Fund					
Income	163.15	163.15	400,000.00	(399,836.85)	0.04 %
Expense	0.00	0.00	862,000.00	(862,000.00)	0.00 %
Excess Revenue less Expense	163.15	163.15	(462,000.00)	462,163.15	
Beginning Fund Balance	<u>152,098.29</u>	<u>152,098.29</u>	<u>152,098.29</u>		
Ending Fund Balance	<u><u>152,261.44</u></u>	<u><u>152,261.44</u></u>	<u><u>(309,901.71)</u></u>		

Butterfield Park District
Special Reserve Budget Vs Actual
May 1 - May 31, 2020

	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget</u>	<u>\$ Over/(Under)</u> <u>Budget</u>	<u>Prct.</u> <u>of Budget</u>
225000 - IMRF Fund					
Income	255.89	255.89	52,744.00	(52,488.11)	0.49 %
Expense	<u>4,187.52</u>	<u>4,187.52</u>	<u>64,348.00</u>	<u>(60,160.48)</u>	6.51 %
Excess Revenue less Expense	(3,931.63)	(3,931.63)	(11,604.00)	7,672.37	
Beginning Fund Balance	<u>59,680.67</u>	<u>59,680.67</u>	<u>59,680.67</u>		
Ending Fund Balance	<u><u>55,749.04</u></u>	<u><u>55,749.04</u></u>	<u><u>48,076.67</u></u>		
226000 - Liability Fund					
Income	121.51	121.51	25,329.00	(25,207.49)	0.48 %
Expense	<u>2,106.18</u>	<u>2,106.18</u>	<u>26,537.00</u>	<u>(24,430.82)</u>	7.94 %
Excess Revenue less Expense	(1,984.67)	(1,984.67)	(1,208.00)	(776.67)	
Beginning Fund Balance	<u>7,227.42</u>	<u>7,227.42</u>	<u>7,227.42</u>		
Ending Fund Balance	<u><u>5,242.75</u></u>	<u><u>5,242.75</u></u>	<u><u>6,019.42</u></u>		
227000 - Paving/Lighting Fund					
Income	24.30	24.30	5,066.00	(5,041.70)	0.48 %
Expense	<u>0.00</u>	<u>0.00</u>	<u>22,500.00</u>	<u>(22,500.00)</u>	0.00 %
Excess Revenue less Expense	24.30	24.30	(17,434.00)	17,458.30	
Beginning Fund Balance	<u>23,252.56</u>	<u>23,252.56</u>	<u>23,252.56</u>		
Ending Fund Balance	<u><u>23,276.86</u></u>	<u><u>23,276.86</u></u>	<u><u>5,818.56</u></u>		
229000 - SRA Fund					
Income	571.83	571.83	119,197.00	(118,625.17)	0.48 %
Expense	<u>0.00</u>	<u>0.00</u>	<u>119,197.00</u>	<u>(119,197.00)</u>	0.00 %
Excess Revenue less Expense	571.83	571.83	0.00	0.00	
Beginning Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Ending Fund Balance	<u><u>571.83</u></u>	<u><u>571.83</u></u>	<u><u>(147,237.00)</u></u>		
230000 - SS/Medicare Fund					
Income	338.81	338.81	70,326.00	(69,987.19)	0.48 %
Expense	<u>4,023.54</u>	<u>4,023.54</u>	<u>76,911.00</u>	<u>(72,887.46)</u>	5.23 %
Excess Revenue less Expense	(3,684.73)	(3,684.73)	(6,585.00)	(66,302.46)	
Beginning Fund Balance	<u>21,931.08</u>	<u>21,931.08</u>	<u>21,931.08</u>		
Ending Fund Balance	<u><u>18,246.35</u></u>	<u><u>18,246.35</u></u>	<u><u>15,346.08</u></u>		

Butterfield Park District
Special Reserve Budget Vs Actual
May 1 - May 31, 2020

	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget</u>	<u>\$ Over/(Under)</u> <u>Budget</u>	<u>Prct.</u> <u>of Budget</u>
234000 - Land Acquisition and Development Fund					
Income	0.00	0.00	205,000.00	(205,000.00)	0.00 %
Expense	<u>4,641.89</u>	<u>4,641.89</u>	<u>205,000.00</u>	<u>(200,358.11)</u>	2.26 %
Excess Revenue less Expense	(4,641.89)	(4,641.89)	0.00	(4,641.89)	
Beginning Fund Balance	<u>(750,000.00)</u>	<u>(750,000.00)</u>	<u>(750,000.00)</u>		
Ending Fund Balance	<u><u>(754,641.89)</u></u>	<u><u>(754,641.89)</u></u>	<u><u>(750,000.00)</u></u>		
240000 - Vehicle Replacement Fund					
Income	0.00	0.00	0.00	0.00	0.00 %
Expense	<u>0.00</u>	<u>0.00</u>	<u>45,000.00</u>	<u>(45,000.00)</u>	0.00 %
Excess Revenue less Expense	0.00	0.00	(45,000.00)	45,000.00	
Beginning Fund Balance	<u>58,674.73</u>	<u>58,674.73</u>	<u>58,674.73</u>		
Ending Fund Balance	<u><u>58,674.73</u></u>	<u><u>58,674.73</u></u>	<u><u>13,674.73</u></u>		
241000 - Fee Assistance Fund					
Income	0.00	0.00	0.00	0.00	0.00 %
Expense	<u>0.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>(3,000.00)</u>	0.00 %
Excess Revenue less Expense	0.00	0.00	(3,000.00)	3,000.00	
Beginning Fund Balance	<u>12,200.00</u>	<u>12,200.00</u>	<u>12,200.00</u>		
Ending Fund Balance	<u><u>12,200.00</u></u>	<u><u>12,200.00</u></u>	<u><u>9,200.00</u></u>		
242000 - ADA Inclusion Reserve Fund					
Income	0.00	0.00	0.00	0.00	0.00 %
Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00 %
Excess Revenue less Expense	0.00	0.00	0.00	0.00	
Beginning Fund Balance	<u>88,383.63</u>	<u>88,383.63</u>	<u>88,383.63</u>		
Ending Fund Balance	<u><u>88,383.63</u></u>	<u><u>88,383.63</u></u>	<u><u>88,383.63</u></u>		