

Butterfield Park District
Year End Financial Report
For the 2019/2020 Fiscal Year
May 1 - April 30, 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



Table of Contents

<u>Section Name</u>	<u>Page</u>
Cover Page	1
Table of Contents	2
Balance Sheet Review	
Assets	3
Liabilities and Fund Accounts	4
Fund Accounts	5
Corporate Accounts/Budget Review	
Income	6
Expenses	7
Recreation Accounts/Budget Review	
Income	8
Expenses	9-10
Special Revenue Accounts/Budget Review	11-13

**Butterfield Park District
Balance Sheet
As of April 30, 2020**

	Balance as of March 31, 2020	Current Activity	Balance as of April 30, 2020
ASSETS			
Current Assets			
Checking/Savings			
100000 - Operating Account- 5/3 Bank	\$ 883,481.90	\$ (251,414.17)	\$ 632,067.73
101000 - Payroll Account - 5/3 Bank	115,833.73	(53,610.42)	62,223.31
101050 - Glen Ellyn Bank and Trust	177,017.06	175,081.23	352,098.29
104000 - Investment-Capital Bond-WSB	262,564.28	146.60	262,710.88
107000 - Petty Cash Accounts	100.00	0.00	100.00
Total Checking/Savings	1,438,996.97	(129,796.76)	1,309,200.21
Total Assets	\$ 1,438,996.97	\$ (129,796.76)	\$ 1,309,200.21

**Butterfield Park District
Balance Sheet
As of April 30, 2020**

	Balance as of March 31, 2020	Current Activity	Balance as of April 30, 2020
Liabilities and Fund Balance			
Liabilities			
Current Liabilities			
Accounts Payable			
201000 - Accounts Payable	\$ 0.00	\$ 0.00	\$ 0.00
201010 - Accrued Payroll	0.00	24,547.80	24,547.80
Total Accounts Payable	0.00	24,547.80	24,547.80
Credit Cards			
Fifth Third MasterCard	10,488.07	(7,135.18)	3,352.89
Total Credit Cards	10,488.07	(7,135.18)	3,352.89
Other Current Liabilities			
207000 - IMRF Liabilities	2,009.87	(20.01)	1,989.86
210010 - Deferred Program Revenue	1,889.40	(1,889.40)	0.00
210099 - Unclaimed Property	(85.39)	85.39	0.00
Total Other Current Liabilities	3,813.88	(1,824.02)	1,989.86
Total Current Liabilities	\$ 14,301.95	\$ 15,588.60	\$ 29,890.55

**Butterfield Park District
Balance Sheet
As of April 30, 2020**

	Balance as of March 31, 2020	Current Activity	Balance as of April 30, 2020
Fund Balance			
250000 - Corporate Fund	384,516.38	(205,055.11)	179,461.27
260000 - Recreation Fund	172,391.06	(155,436.47)	16,954.59
260001 - Recreation COVID 19 Support Reserve	0.00	116,725.00	116,725.00
260002 - Recreation COVID 19 Loss Income Reserve	0.00	140,441.00	140,441.00
220000 - Audit Fund	4,496.24	2,000.00	6,496.24
221000 - Bond & Interest	146,386.73	(71,956.00)	74,430.73
222000 - Capital Projects Non-Bond Fund	1,065,507.54	(141,371.03)	924,136.51
223000 - Capital Projects Operating Fund	78,277.09	68,938.85	147,215.94
224000 - OSLAD 2019 Fund	177,017.06	(24,918.77)	152,098.29
225000 - IMRF Fund	53,910.34	5,770.33	59,680.67
226000 - Liability Fund	7,333.60	(106.18)	7,227.42
227000 - Paving/Lighting Fund	18,252.56	5,000.00	23,252.56
229000 - SRA Fund	759.94	(759.94)	0.00
230000 - SS/Medicare Fund	27,679.59	(5,748.51)	21,931.08
234000 - Land Acquisition and Development Fund	(887,713.53)	137,713.53	(750,000.00)
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	105,005.69	(16,622.06)	88,383.63
Total Fund Balance	<u>1,424,695.02</u>	<u>(145,385.36)</u>	<u>1,279,309.66</u>
Total Liabilities and Fund Balance	<u>\$ 1,438,996.97</u>	<u>\$ (129,796.76)</u>	<u>\$ 1,309,200.21</u>

**Butterfield Park District
Corporate Budget Vs Actual
May 1 - April 30, 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	0.00	313,378.77	312,216.00	1,162.77	100.37 %
302000 - Replacement Taxes	349.38	1,820.74	1,200.00	620.74	151.73 %
303000 - Interest Earned	265.64	4,580.64	3,300.00	1,280.64	138.81 %
304000 - Fund Development	0.00	3,100.00	3,400.00	(300.00)	91.18 %
305010 - Reimbursable Sal & Benefits	0.00	3,678.63	2,900.00	778.63	126.85 %
305800 - Grant Revenue	0.00	10,000.00	0.00	10,000.00	0.00 %
306000 - Miscellaneous	3,458.98	32,698.63	2,500.00	30,198.63	1307.95 %
306510 - Admin Fee's	0.00	12,519.27	12,000.00	519.27	104.33 %
307000 - Restricted Fund Transfers	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>(10,000.00)</u>	<u>0.00 %</u>
Total Income	<u>4,074.00</u>	<u>381,776.68</u>	<u>347,516.00</u>	<u>34,260.68</u>	<u>109.86 %</u>

Butterfield Park District
Corporate Budget Vs Actual
May 1 - April 30, 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	18,914.46	168,543.55	165,598.00	2,945.55	101.78 %
503000 - Corp Non Exempt Admin Salaries	3,152.31	28,833.26	28,624.00	209.26	100.73 %
511000 - Corp Health Insurance	1,904.39	18,548.28	21,347.00	(2,798.72)	86.89 %
522000 - Corp Legal Services	2,563.49	6,510.87	3,600.00	2,910.87	180.86 %
523000 - Corp Consultants	2,075.00	24,175.00	24,900.00	(725.00)	97.09 %
525000 - Corp Technology	150.35	2,123.44	2,200.00	(76.56)	96.52 %
526000 - Corp Printing	0.00	506.28	1,600.00	(1,093.72)	31.64 %
527000 - Corp Office Supplies	77.56	2,830.33	6,100.00	(3,269.67)	46.40 %
528000 - Corp Duplicating	41.93	438.86	1,700.00	(1,261.14)	25.82 %
529000 - Corp Booking Supplies	0.00	9.99	850.00	(840.01)	1.18 %
530000 - Corp Postage	0.00	552.61	2,615.00	(2,062.39)	21.13 %
531000 - Corp Maint/Oper Supplies	0.00	236.87	3,600.00	(3,363.13)	6.58 %
532000 - Bank Charges/Merchant Processin	550.00	8,865.01	7,920.00	945.01	111.93 %
534000 - Corp Legal Publications	76.00	997.95	900.00	97.95	110.88 %
540000 - Corp Meeting Related Expenses	0.00	1,047.74	1,550.00	(502.26)	67.60 %
543000 - Corp Subscriptions/Publications	0.00	513.63	955.00	(441.37)	53.78 %
544000 - Corp Public Relations	0.00	1,430.40	4,100.00	(2,669.60)	34.89 %
545000 - Corp Office Improvements	0.00	0.00	1,200.00	(1,200.00)	0.00 %
546000 - Corp Education/Conferences	0.00	2,365.57	8,160.00	(5,794.43)	28.99 %
548000 - Corp Professional Memberships	0.00	3,990.24	5,371.00	(1,380.76)	74.29 %
555000 - Corp Utilities-Telephone	421.59	4,914.31	5,580.00	(665.69)	88.07 %
556000 - Corp Utilities-Electricity	1,110.15	12,626.30	13,750.00	(1,123.70)	91.83 %
557000 - Corp Utilities-Natural Gas	84.40	10,614.76	6,800.00	3,814.76	156.10 %
558000 - Corp Utilities - Water	187.01	7,431.23	14,900.00	(7,468.77)	49.87 %
565000 - Corp Admin/Board Support	212.49	1,413.12	2,300.00	(886.88)	61.44 %
567000 - Corp Maint Contracts/Agreements	166.98	2,991.88	3,336.00	(344.12)	89.68 %
599000 - Corp Contingency	0.00	4,746.48	6,000.00	(1,253.52)	79.11 %
599900 - Transfer Out	177,441.00	177,441.00	0.00	177,441.00	0.00 %
Total Expense	<u>209,129.11</u>	<u>494,698.96</u>	<u>345,556.00</u>	<u>149,142.96</u>	<u>143.16 %</u>
 Beginning Fund Balance	 384,516.38	 292,383.55	 292,383.55		
Total Revenue	4,074.00	381,776.68	347,516.00		
Total Expense	<u>(209,129.11)</u>	<u>(494,698.96)</u>	<u>(345,556.00)</u>		
Excess Revenue Less Expense	<u>(205,055.11)</u>	<u>(112,922.28)</u>	1,960.00		
Ending Fund Balance	<u>179,461.27</u>	<u>179,461.27</u>	<u>294,343.55</u>		

**Butterfield Park District
Recreation Budget Vs Actual
May 1 - April 30, 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	0.00	136,778.58	136,065.00	713.58	100.52 %
302000 - Replacement Taxes	349.38	1,820.75	1,200.00	620.75	151.73 %
304000 - Fund Development	0.00	30,460.00	59,700.00	(29,240.00)	51.02 %
305010 - Reimbursable Sal & Benefits	17,382.00	21,060.62	20,699.00	361.62	101.75 %
306600 - Miscellaneous	0.00	0.00	3,200.00	(3,200.00)	0.00 %
307560 - Restricted Fund Transfers-Corp to Rec	168,441.00	168,441.00	28,000.00	140,441.00	601.58 %
308000 - Aquatics Revenue	(5,993.00)	137,726.42	135,200.00	2,526.42	101.87 %
309000 - BASP Revenue	(2,475.00)	214,220.15	202,110.00	12,110.15	105.99 %
310000 - Early Childhood Revenue	(4,138.00)	182,408.08	183,800.00	(1,391.92)	99.24 %
311000 - Camp Revenue	(312.00)	271,425.03	283,645.00	(12,219.97)	95.69 %
312000 - General Program Revenue	(316.00)	31,005.60	34,500.00	(3,494.40)	89.87 %
313000 - Special Events/Trips Revenue	(32.50)	22,614.45	27,200.00	(4,585.55)	83.14 %
314000 - Contractual Revenue	(180.00)	21,392.20	34,940.00	(13,547.80)	61.23 %
315000 - Facility Revenue	(1,170.00)	17,742.00	17,900.00	(158.00)	99.12 %
Total Income	<u>171,555.88</u>	<u>1,257,094.88</u>	<u>1,168,159.00</u>	<u>88,935.88</u>	<u>107.61 %</u>

**Butterfield Park District
Recreation Budget Vs Actual
May 1 - April 30, 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	14,351.63	141,848.62	185,915.00	(44,066.38)	76.30 %
602000 - Rec Non-Exempt Salaries	6,542.20	64,901.99	65,777.00	(65,777.00)	0.00 %
603000 - Secretarial/Office Assistance	2,756.06	30,647.04	47,232.00	(16,584.96)	64.89 %
605000 - Contractual Services	0.00	12,006.50	12,093.00	(86.50)	99.28 %
611000 - Rec-Health Insurance	3,592.37	46,916.22	60,322.00	(13,405.78)	77.78 %
621000 - Payroll Service Fees	687.24	9,319.74	9,300.00	19.74	100.21 %
622000 - Rec Legal Services	616.01	4,563.40	3,600.00	963.40	126.76 %
623000 - Rec Consultants	0.00	938.00	1,800.00	(862.00)	52.11 %
625000 - Rec Technology Support	130.38	1,033.64	2,770.00	(1,736.36)	37.32 %
626000 - Rec Printing	0.00	10,900.00	19,120.00	(8,220.00)	57.01 %
627000 - Rec Merch Processing Fees	42.70	32,208.38	31,100.00	1,108.38	103.56 %
628000 - Rec Duplicating	41.94	438.91	1,200.00	(761.09)	36.58 %
630000 - Rec Postage	0.00	2,140.51	4,400.00	(2,259.49)	48.65 %
631000 - Rec Maintenance Supplies	1,670.87	19,505.58	25,150.00	(5,644.42)	77.56 %
632000 - Rec Landscaping	(80.00)	3,077.76	10,020.00	(6,942.24)	30.72 %
633000 - Rec Waste/Port-O-Let Rental	259.57	4,235.83	4,995.00	(759.17)	84.80 %
634000 - Rec Legal Publications	0.00	0.00	825.00	(825.00)	0.00 %
635000 - Rec Loss Prevent-Security/Fire	587.31	4,080.50	8,140.00	(4,059.50)	50.13 %
640000 - Rec Meeting Related Expenses	0.00	7.46	450.00	(442.54)	1.66 %
643000 - Rec Subscriptions/Publications	0.00	365.00	530.00	(165.00)	68.87 %
644000 - Rec Public Relations	290.81	9,278.02	9,350.00	(71.98)	99.23 %
645000 - Rec Office Improvements	0.00	0.00	555.00	(555.00)	0.00 %
646000 - Rec CEU/Prof Conferences	340.00	5,919.09	11,450.00	(5,530.91)	51.70 %
648000 - Rec Professional Memberships	0.00	907.00	2,869.00	(1,962.00)	31.61 %
649000 - General Rec Equipment	0.00	79.95	1,200.00	(1,120.05)	6.66 %
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	421.60	4,914.52	5,580.00	(665.48)	88.07 %
656000 - Rec Utilities-Electricity	1,207.01	12,723.34	13,250.00	(526.66)	96.03 %
657000 - Rec Utilities-Natural Gas	84.41	10,614.93	6,800.00	3,814.93	156.10 %
658000 - Rec Utilities-Water	187.02	7,357.84	11,200.00	(3,842.16)	65.70 %
660000 - Vehicle Fuel Cost-Equip-Tolls	253.59	6,695.00	6,600.00	95.00	101.44 %
661000 - Rec Vehicle Reimbursement	50.00	679.59	1,900.00	(1,220.41)	35.77 %
662000 - Vehicle Repairs/Parts	0.00	5,521.71	3,580.00	1,941.71	154.24 %
663000 - Bus Transportation/Rental	0.00	9,919.50	18,500.00	(8,580.50)	53.62 %
664000 - Sm Engine Maint/Repair/Replace	0.00	1,111.07	1,210.00	(98.93)	91.82 %
665000 - Special Projects	0.00	19,073.59	24,000.00	(4,926.41)	79.47 %
667000 - Rec-Maint Contracts/Agreements	131.00	131.00	0.00	131.00	0.00 %
669000 - Concessions/Snack Bar Supplies	0.00	693.12	0.00	693.12	0.00 %
670000 - Aquatic Salaries	0.00	127,187.91	113,219.00	13,968.91	112.34 %
671000 - Aquatic Supplies	(9.82)	32,313.51	31,640.00	673.51	102.13 %
675000 - BASP Salaries	0.00	71,017.95	78,750.00	(7,732.05)	90.18 %
676000 - BASP Supplies	38.73	13,198.31	12,730.00	468.31	103.68 %
680000 - Preschool Salaries	3,650.80	87,396.65	107,784.00	(20,387.35)	81.08 %
681000 - Preschool Supplies	(114.96)	6,795.25	11,100.00	(4,304.75)	61.22 %
685000 - Camp Salaries	0.00	75,451.84	98,960.00	(23,508.16)	76.24 %
686000 - Camp Supplies	0.00	26,846.26	37,500.00	(10,653.74)	71.59 %
690000 - General Program Salaries	0.00	13,333.71	8,800.00	4,533.71	151.52 %
691000 - General Program Supplies	167.76	2,947.93	6,406.00	(3,458.07)	46.02 %
693000 - Special Event Salaries	0.00	4,234.27	2,500.00	1,734.27	169.37 %

Butterfield Park District
Recreation Budget Vs Actual
May 1 - April 30, 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>
694000 - Special Event/Trip Fees	0.00	12,459.80	13,700.00	(1,240.20)	90.95 %
695000 - Contractual Agreement Payouts	0.00	8,805.60	21,650.00	(12,844.40)	40.67 %
697000 - Building Attendant/Supervision	0.00	809.09	3,220.00	(2,410.91)	25.13 %
698000 - Rental Event Supplies	0.00	79.43	630.00	(550.57)	12.61 %
699000 - Contingency	0.00	4,114.94	6,000.00	(1,885.06)	68.58 %
699900 - Transfer Out	<u>10,000.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>0.00 %</u>
Sub-Total Expense	69,826.35	1,007,655.16	1,168,122.00	(160,466.84)	86.26 %
Total Expense	<u>69,826.35</u>	<u>1,007,655.16</u>	<u>1,168,122.00</u>	<u>(160,466.84)</u>	<u>86.26 %</u>

Beginning Fund Balance	172,391.06	24,680.87	24,680.87
Total Revenue	171,555.88	1,257,094.88	1,168,159.00
Total Expense	<u>(69,826.35)</u>	<u>(1,007,655.16)</u>	<u>(1,168,122.00)</u>
Excess Revenue Less Expense	<u>101,729.53</u>	<u>249,439.72</u>	<u>37.00</u>
Ending Fund Balance	<u><u>274,120.59</u></u>	<u><u>274,120.59</u></u>	<u><u>24,717.87</u></u>

Recreation Fund Balance Designations

Recreation Fund Balance	16,954.59
Recreation - COVID 19 Support Reserve	116,725.00
Recreation - COVID 19 Loss Income Reserves	<u>140,441.00</u>
	<u><u>274,120.59</u></u>

Butterfield Park District
Special Reserve Budget Vs Actual
May 1 - April 30, 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	2,000.00	10,079.73	7,787.00	2,292.73	129.44 %
Expense	0.00	7,750.00	9,000.00	(1,250.00)	86.11 %
Excess Revenue less Expense	2,000.00	2,329.73	(1,213.00)	3,542.73	
Beginning Fund Balance	4,496.24	4,166.51	4,166.51		
Ending Fund Balance	<u>6,496.24</u>	<u>6,496.24</u>	<u>2,953.51</u>		
221000 - Bond/Interest Fund					
Income	0.00	759,158.71	743,262.00	15,896.71	102.14 %
Expense	71,956.00	747,077.97	745,370.00	1,707.97	100.23 %
Excess Revenue less Expense	(71,956.00)	12,080.74	(2,108.00)	14,188.74	
Beginning Fund Balance	146,386.73	62,349.99	62,349.99		
Ending Fund Balance	<u>74,430.73</u>	<u>74,430.73</u>	<u>60,241.99</u>		
222000 - Capital Projects Non-Bond Funds					
Income	0.00	550,000.00	600,000.00	(50,000.00)	91.67 %
Expense	141,371.03	176,247.50	750,000.00	(573,752.50)	23.50 %
Excess Revenue less Expense	(141,371.03)	373,752.50	(150,000.00)	523,752.50	
Beginning Fund Balance	1,065,507.54	550,384.01	550,384.01		
Ending Fund Balance	<u>924,136.51</u>	<u>924,136.51</u>	<u>400,384.01</u>		
223000 - Capital Projects Operating Fund					
Income	71,956.00	71,956.00	70,448.00	1,508.00	102.14 %
Expense	3,017.15	90,660.04	136,400.00	(45,739.96)	66.47 %
Excess Revenue less Expense	68,938.85	(18,704.04)	(65,952.00)	47,247.96	
Beginning Fund Balance	78,277.09	165,919.98	165,919.98		
Ending Fund Balance	<u>147,215.94</u>	<u>147,215.94</u>	<u>99,967.98</u>		
224000 - OSLAD 2019 Fund					
Income	146.23	202,165.29	0.00	202,165.29	0.00 %
Expense	0.00	24,752.00	0.00	24,752.00	0.00 %
Excess Revenue less Expense	146.23	177,413.29	0.00	177,413.29	
Beginning Fund Balance	151,952.06	(25,315.00)	(25,315.00)		
Ending Fund Balance	<u>152,098.29</u>	<u>152,098.29</u>	<u>(25,315.00)</u>		

Butterfield Park District
Special Reserve Budget Vs Actual
May 1 - April 30, 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	10,000.00	61,652.69	71,118.00	(9,465.31)	86.69 %
Expense	<u>4,229.67</u>	<u>52,657.22</u>	<u>79,971.00</u>	<u>(27,313.78)</u>	65.85 %
Excess Revenue less Expense	5,770.33	8,995.47	(8,853.00)	17,848.47	
Beginning Fund Balance	<u>53,910.34</u>	<u>50,685.20</u>	<u>50,685.20</u>		
Ending Fund Balance	<u><u>59,680.67</u></u>	<u><u>59,680.67</u></u>	<u><u>41,832.20</u></u>		
226000 - Liability Fund					
Income	2,000.00	26,527.79	26,918.00	(390.21)	98.55 %
Expense	<u>2,106.18</u>	<u>24,327.68</u>	<u>25,028.00</u>	<u>(700.32)</u>	97.20 %
Excess Revenue less Expense	(106.18)	2,200.11	1,890.00	310.11	
Beginning Fund Balance	<u>7,333.60</u>	<u>5,027.31</u>	<u>5,027.31</u>		
Ending Fund Balance	<u><u>7,227.42</u></u>	<u><u>7,227.42</u></u>	<u><u>6,917.31</u></u>		
227000 - Paving/Lighting Fund					
Income	5,000.00	9,905.56	4,728.00	5,177.56	209.51 %
Expense	<u>0.00</u>	<u>0.00</u>	<u>17,039.00</u>	<u>(17,039.00)</u>	0.00 %
Excess Revenue less Expense	5,000.00	9,905.56	(12,311.00)	22,216.56	
Beginning Fund Balance	<u>18,252.56</u>	<u>13,347.00</u>	<u>13,347.00</u>		
Ending Fund Balance	<u><u>23,252.56</u></u>	<u><u>23,252.56</u></u>	<u><u>1,036.00</u></u>		
229000 - SRA Fund					
Income	0.00	115,424.95	108,745.00	6,679.95	106.14 %
Expense	<u>759.94</u>	<u>115,424.95</u>	<u>108,745.00</u>	<u>6,679.95</u>	106.14 %
Excess Revenue less Expense	(759.94)	0.00	0.00	0.00	
Beginning Fund Balance	<u>759.94</u>	<u>0.00</u>	<u>0.00</u>		
Ending Fund Balance	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>(136,065.00)</u></u>		
230000 - SS/Medicare Fund					
Income	0.00	68,389.34	66,471.00	1,918.34	102.89 %
Expense	<u>5,748.51</u>	<u>66,533.04</u>	<u>69,594.00</u>	<u>(3,060.96)</u>	95.60 %
Excess Revenue less Expense	(5,748.51)	1,856.30	(3,123.00)	62.04	
Beginning Fund Balance	<u>27,679.59</u>	<u>20,074.78</u>	<u>20,074.78</u>		
Ending Fund Balance	<u><u>21,931.08</u></u>	<u><u>21,931.08</u></u>	<u><u>16,951.78</u></u>		

Butterfield Park District
Special Reserve Budget Vs Actual
May 1 - April 30, 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	141,371.03	141,371.03	720,000.00	(578,628.97)	19.63 %
Expense	<u>3,657.50</u>	<u>901,460.32</u>	<u>659,000.00</u>	<u>242,460.32</u>	136.79 %
Excess Revenue less Expense	137,713.53	(760,089.29)	61,000.00	(821,089.29)	
Beginning Fund Balance	<u>(887,713.53)</u>	<u>10,089.29</u>	<u>10,089.29</u>		
Ending Fund Balance	<u><u>(750,000.00)</u></u>	<u><u>(750,000.00)</u></u>	<u><u>71,089.29</u></u>		
240000 - Vehicle Replacement Fund					
Income	0.00	0.00	3,000.00	(3,000.00)	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	(42,000.00)	42,000.00	
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>16,674.73</u></u>		
241000 - Fee Assistance Fund					
Income	0.00	0.00	3,000.00	(3,000.00)	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	0.00	0.00	
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>12,200.00</u></u>		
242000 - ADA Inclusion Reserve Fund					
Income	759.94	759.94	42,000.00	(41,240.06)	1.81 %
Expense	<u>17,382.00</u>	<u>(28,998.27)</u>	<u>100,000.00</u>	<u>(128,998.27)</u>	(29.00)%
Excess Revenue less Expense	(16,622.06)	29,758.21	(58,000.00)	87,758.21	
Beginning Fund Balance	<u>105,005.69</u>	<u>58,625.42</u>	<u>58,625.42</u>		
Ending Fund Balance	<u><u>88,383.63</u></u>	<u><u>88,383.63</u></u>	<u><u>625.42</u></u>		