

10.29.19

Rev 12.3.19

Rev 12.10.19

Rev. 1.13.20

Frankfort Square Park District  
\*\* Analysis of Revenues & Expenses \*\*

1 - Corporate Accounts  
Annual Budget

Accounts	Annual Budget 2019-2020	Annual Budget 2020-2021
<b>Revenues</b>		
<b>Corporate General</b>		
01-00-300 - Revenue Carryforward	\$50,000.00	\$50,000.00
01-00-301 - Property Tax	\$1,882,267.00	\$1,882,267.00
01-00-304 - Property Sale Proceeds	\$100,000.00	\$0.00
01-00-306 - Transfer from Special Rec	\$100,824.00	\$97,808.00
01-00-321 - Interest Income	\$2,500.00	\$2,500.00
01-00-322 - Miscellaneous	\$1,000.00	\$1,000.00
01-00-343 - Transfer from Rec/Director Salary	\$41,307.00	\$43,372.50
01-00-358 - Developer Donations	\$17,000.00	\$17,000.00
01-00-360 - Transfer from Recreation	\$0.00	\$0.00
<b>Total Corporate General</b>	<b>\$2,194,898.00</b>	<b>\$2,093,947.50</b>
<b>Total Revenues</b>	<b>\$2,194,898.00</b>	<b>\$2,093,947.50</b>
<b>Expenses</b>		
<b>Administration</b>		
01-50-400 - Clerical Salaries	\$44,000.00	\$45,000.00
01-50-401 - Executive Director	\$151,658.00	\$159,241.00
01-50-402 - Administrative Assistant	\$52,590.00	\$55,220.00
01-50-403 - Health & Life Insurance	\$154,862.00	\$132,000.00
01-50-404 - Accounting Services	\$50,000.00	\$51,500.00
01-50-405 - Employer 457(b) Contribution	\$74,189.00	\$74,530.00
01-50-408 - Office Manager	\$45,240.00	\$47,502.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**1 - Corporate Accounts**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
01-50-410 - Director	\$82,614.00	\$86,745.00
01-50-415 - HSA Funding	\$65,000.00	\$46,150.00
01-50-417 - Special Projects	\$4,500.00	\$4,500.00
01-50-421 - Superintendent of Recreation Salary	\$62,100.00	\$65,205.00
01-50-434 - Communications-Cable/Phones	\$36,050.00	\$36,050.00
01-50-438 - Electric	\$90,000.00	\$75,480.00
01-50-441 - Water & Sewer	\$34,410.00	\$34,410.00
01-50-443 - Natural Gas	\$16,095.00	\$16,095.00
01-50-446 - Postage	\$7,000.00	\$7,000.00
01-50-470 - Staff Training & Support	\$40,000.00	\$40,000.00
01-50-471 - Office Supplies	\$8,500.00	\$8,500.00
01-50-472 - Computer Maintenance	\$42,000.00	\$42,000.00
01-50-484 - Transfer to Social Security	\$10,921.00	\$915.00
01-50-485 - Transfer to Audit	\$0.00	\$7,339.00
01-50-490 - Transfer to Debt Service	\$207,183.00	\$193,959.09
01-50-492 - Transfer to Rec B&G	\$14,267.00	\$0.00
01-50-495 - Contracted IT Services	\$75,138.00	\$75,138.00
01-50-496 - SHSD 161 Charges	\$30,000.00	\$30,000.00
01-50-497 - Debt Repayment	\$100,000.00	\$0.00
01-50-498 - Assistant Office Manager	\$31,200.00	\$32,760.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**1 - Corporate Accounts**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
01-50-XXX- NBS 457(b) Admin Fees	\$0.00	\$5,000.00
<b>Total Administration</b>	<b>\$1,529,517.00</b>	<b>\$1,372,239.09</b>
<b>Building &amp; Grounds Operations</b>		
01-51-401 - Improvement Projects	\$161,041.68	\$350,107.70
01-51-402 - Contracted Nat Areas Maint	\$60,000.00	\$60,000.00
01-51-407- Building Equip Maint	\$7,500.00	\$7,500.00
01-51-408 - Superintendent of Parks	\$73,196.00	\$76,856.00
01-51-409 - Full Time Maintenance	\$55,120.00	\$0.00
01-51-410 - Building Maint Supplies	\$15,000.00	\$15,000.00
01-51-411 - Building Repair	\$50,000.00	\$50,000.00
01-51-415 - Asst Supt of Parks	\$57,101.00	\$59,956.00
01-51-417 - Contracted Landscape Maint	<u>\$62,830.00</u>	<u>\$100,000.00</u>
<b>Total Building &amp; Grounds Operations</b>	<b>\$541,788.68</b>	<b>\$719,419.70</b>
<b>Capital Equipment &amp; Lease Loans</b>		
01-52-451 - TAW - I	\$3,500.00	\$2,288.71
01-52-457 - 2016 Transit/Explorer #210-P	\$8,401.33	\$0.00
01-52-458 - 2016 Transit/Explorer #210-I	\$1,118.73	\$0.00
01-52-477 - 2013 Peterbilt Note 16-P	\$23,750.00	\$0.00
01-52-478 - 2013 Peterbilt Note 16-I	\$1,014.12	\$0.00
01-52-483 - Capital Improvement Note 31-P	\$84,187.53	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**1 - Corporate Accounts**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
01-52-484 - Capital Improvement Note 31-I	\$1,620.61	\$0.00
<b>Total Capital Equip. &amp; Lease Loans</b>	<b>\$123,592.32</b>	<b>\$2,288.71</b>
<b>Total Expenses</b>	<b>\$2,194,898.00</b>	<b>\$2,093,947.50</b>
<b>Net Total</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2 - Programming**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
<b>Revenues</b>		
<b>Programming</b>		
02-00-306 - Concession	\$1,500.00	\$1,500.00
02-00-326 - Trans from ELC	\$9,014.00	\$6,314.00
02-00-327 - Trans from BAS	\$101,650.00	\$98,909.00
02-00-328 - Trans from Dance	\$59,500.00	\$57,250.00
02-00-353 - Program Fees	\$154,000.00	\$154,000.00
02-00-354 - Non-Resident Fees	\$20,000.00	\$20,000.00
02-00-359 - Donations	\$1,000.00	\$1,000.00
02-00-360 - Facility Rentals	\$20,000.00	\$20,000.00
02-00-375 - Program Refunds	<u>(\$6,500.00)</u>	<u>(\$6,500.00)</u>
<b>Total Programming</b>	<b>\$360,164.00</b>	<b>\$352,473.00</b>
<b>Total Revenues</b>	<b>\$360,164.00</b>	<b>\$352,473.00</b>
<b>Expenses</b>		
<b>Programming</b>		
02-53-403 - Instructor Salaries	\$69,020.00	\$71,091.00
02-53-416 - Rental Permit Fee	\$2,000.00	\$2,000.00
02-53-417 - Recreation Supervisor	\$96,720.00	\$54,054.00
02-53-447 - Brochure Printing	\$18,000.00	\$18,000.00
02-53-455 - Professional Contract Services	\$41,200.00	\$42,200.00
02-53-456 - Concession Stand Salaries	\$2,030.00	\$2,091.00
02-53-458 - Prog Supplies-Reimbursement	<u>(\$2,000.00)</u>	<u>(\$2,000.00)</u>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2 - Programming**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
02-53-459 - Concession Expense	\$1,500.00	\$1,500.00
02-53-464 - Capital Purchases	\$25,707.00	\$55,119.50
02-53-472 - Program Supplies	\$52,500.00	\$52,500.00
02-53-476 - Transfer to Corp Director Salary	\$41,307.00	\$43,372.50
02-53-480 - Facility Monitors	\$12,180.00	\$12,545.00
02-53-485 - Transfer to Corporate	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Programming</b>	<b>\$360,164.00</b>	<b>\$352,473.00</b>
<b>Total Expenses</b>	<b>\$360,164.00</b>	<b>\$352,473.00</b>
 <b>Net Total</b>	 <b>\$0.00</b>	 <b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.1 - Building and Grounds**  
**Annual Budget**

	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
<b>Accounts</b>		
<b>Revenues</b>		
<b>Building and Grounds</b>		
02-00-301 - Property Tax - Recreation	\$434,759.00	\$434,759.00
02-00-302 - Replacement Tax	\$550.00	\$550.00
02-00-303 - Transfer from Corporate	\$14,267.00	\$0.00
02-00-321 - Interest Income	\$0.00	\$0.00
02-00-358 - Trans from FAN/LWN Site Maintenance	<u>\$28,000.00</u>	<u>\$28,168.00</u>
<b>Total Building and Grounds</b>	<b>\$477,576.00</b>	<b>\$463,477.00</b>
<b>Total Revenues</b>	<b>\$477,576.00</b>	<b>\$463,477.00</b>
<b>Building and Grounds</b>		
<b>Expenses</b>		
02-51-400 - Park Seasonal Salaries	\$118,000.00	\$61,284.00
02-51-401 - GCA Building Maint Contract	\$33,990.00	\$35,010.00
02-51-417 - Maintenance Supplies/Services	\$90,719.00	\$35,000.00
02-51-418 - Equipment Purchase/Rental	\$64,442.00	\$30,000.00
02-51-419 - Equipment Repair/Parts	\$83,439.00	\$30,000.00
02-51-420 - Fountain Maintenance	\$15,000.00	\$15,000.00
02-51-426 - Refuse & Porta Potties	\$30,000.00	\$30,000.00
02-51-428 - Building Custodian	\$11,986.00	\$12,183.00
02-51-476 - Gas/Diesel/Oil	\$30,000.00	\$15,000.00
01-51-XXX - Contracted Mowing	\$0.00	\$200,000.00
<b>Total Building and Grounds</b>	<b>\$477,576.00</b>	<b>\$463,477.00</b>
<b>Total Expenses</b>	<b>\$477,576.00</b>	<b>\$463,477.00</b>

**Net Total**

\$0.00

\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.2 - Early Learning Center**  
**Annual Budget**

	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
<b>Accounts</b>		
<b>Revenues</b>		
<b>Early Learning Center</b>		
02-00-310 - Program Fees	\$112,014.00	\$112,014.00
02-00-317 - Program Refunds	<u>(\$5,000.00)</u>	<u>(\$5,000.00)</u>
<b>Total Early Learning Center</b>	\$107,014.00	\$107,014.00
<b>Total Revenues</b>	\$107,014.00	\$107,014.00
<b>Early Learning Center</b>		
<b>Expenses</b>		
02-53-411 - Staff Salaries	\$90,000.00	\$92,700.00
02-53-413 - Program Supplies	\$8,000.00	\$8,000.00
02-53-415 - Transfer to Rec Programs	\$9,014.00	\$6,314.00
<b>Total Early Learning Center</b>	\$107,014.00	\$107,014.00
<b>Total Expenses</b>	\$107,014.00	\$107,014.00
<b>Net Total</b>	\$0.00	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.3 - F.A.N.**  
**Annual Budget**

	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
<b>Accounts</b>		
<b>Revenues</b>		
<b>F.A.N.</b>		
02-00-361 - Annual Membership Fees	\$50,000.00	\$50,000.00
02-00-362 - Daily Admission Fees	\$40,000.00	\$40,000.00
02-00-363 - Group Rental Income	<u>\$33,000.00</u>	<u>\$33,000.00</u>
<b>Total F.A.N.</b>	\$123,000.00	\$123,000.00
<b>Total Revenues</b>	\$123,000.00	\$123,000.00
<b>Expenses</b>		
<b>F.A.N.</b>		
02-53-445 - Building Supervisors	\$62,000.00	\$63,860.00
02-53-446 - Program Supplies	\$4,000.00	\$2,822.00
02-53-449 - Improvement Projects	\$1,047.00	\$0.00
02-53-453- Building Custodian	\$12,183.00	\$12,380.00
02-53-457 - Facility/Equipment Repairs	\$8,270.00	\$8,270.00
02-53-465 - Snow Removal	\$7,500.00	\$7,500.00
02-53-466 - Trans to Programming B & G	<u>\$28,000.00</u>	<u>\$28,168.00</u>
<b>Total F.A.N.</b>	\$123,000.00	\$123,000.00
<b>Total Expenses</b>	\$123,000.00	\$123,000.00
<b>Net Total</b>	\$0.00	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.4 - B. & A.S.**  
**Annual Budget**

	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
<b>Accounts</b>		
<b>Revenues</b>		
<b>    Before &amp; After School Program</b>		
02-00-370 - Program Fees	\$200,000.00	\$200,000.00
02-00-371 - Program Refunds	<u>(\$1,000.00)</u>	<u>(\$1,000.00)</u>
<b>Total Before &amp; After School Program</b>	<b>\$199,000.00</b>	<b>\$199,000.00</b>
<b>Total Revenues</b>	<b>\$199,000.00</b>	<b>\$199,000.00</b>
<b>Expenses</b>		
<b>    Before &amp; After School Program</b>		
02-53-461 - Staff Salaries	\$91,350.00	\$94,091.00
02-53-462 - Program Supplies	\$6,000.00	\$6,000.00
02-53-463 - Transfer to Rec Programs	<u>\$101,650.00</u>	<u>\$98,909.00</u>
<b>Total Before &amp; After School Program</b>	<b>\$199,000.00</b>	<b>\$199,000.00</b>
<b>Total Expenses</b>	<b>\$199,000.00</b>	<b>\$199,000.00</b>
 <b>Net Total</b>	 <b>\$0.00</b>	 <b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.5 - Dance Program**  
**Annual Budget**

	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
<b>Accounts</b>		
<b>Revenues</b>		
<b>Dance Program</b>		
02-00-380 - Dance Program Fees	\$210,000.00	\$210,000.00
02-00-381 - Program Refunds	(\$1,000.00)	(\$1,000.00)
02-00-383 - Dance Apparel/Misc	<u>\$2,000.00</u>	<u>\$2,000.00</u>
<b>Total Dance Program</b>	\$211,000.00	\$211,000.00
<b>Total Revenues</b>	\$211,000.00	\$211,000.00
<b>Expenses</b>		
<b>Dance Program</b>		
02-53-470 - Dance Instructors/Aides	\$75,000.00	\$77,250.00
02-53-477 - Equipment Purchases	\$1,500.00	\$1,500.00
02-53-478 - Program Supplies	\$65,000.00	\$65,000.00
02-53-479 - Transfer to Rec Programs	\$59,500.00	\$57,250.00
02-53-482 - Dance Costumes	\$30,000.00	\$30,000.00
02-53-483 - Dance Costume Reimbursement	<u>(\$20,000.00)</u>	<u>(\$20,000.00)</u>
<b>Total Dance Program</b>	\$211,000.00	\$211,000.00
<b>Total Expenses</b>	\$211,000.00	\$211,000.00
<b>Net Total</b>	\$0.00	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**3 - Audit**  
**Annual Budget**

	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
<b>Accounts</b>		
<b>Revenues</b>		
<b>    Audit General</b>		
03-00-300 - Trans from Corporate	\$0.00	\$7,339.00
03-00-301 - Property Tax	<u>\$14,661.00</u>	<u>\$14,661.00</u>
<b>Total Audit General</b>	<b>\$14,661.00</b>	<b>\$22,000.00</b>
<b>Total Revenues</b>	<b>\$14,661.00</b>	<b>\$22,000.00</b>
 <b>Expenses</b>		
<b>    Audit</b>		
03-50-401 - Accounting Services	\$14,661.00	\$20,000.00
03-50-XXX - CAFR Fees	<u>\$0.00</u>	<u>\$2,000.00</u>
<b>Total Audit</b>	<b>\$14,661.00</b>	<b>\$22,000.00</b>
<b>Total Expenses</b>	<b>\$14,661.00</b>	<b>\$22,000.00</b>
<b>Net Total</b>		<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**4 - Liability Insurance**  
**Annual Budget**

	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
<b>Accounts</b>		
<b>Revenues</b>		
<b>Liability Insurance General</b>		
04-00-301 - Property Tax	<u>\$135,898.00</u>	<u>\$135,898.00</u>
<b>Total Insurance General</b>	\$135,898.00	\$135,898.00
<b>Total Revenues</b>	\$135,898.00	\$135,898.00
 <b>Expenses</b>		
<b>Liability Insurance General</b>		
04-50-412 - Risk Management Salary	\$12,545.00	\$12,785.00
04-50-430 - PDRMA	\$55,000.00	\$59,500.00
04-50-431 - State Unemployment Ins	\$6,000.00	\$6,000.00
04-50-432 - Legal Fees	\$20,000.00	\$20,000.00
04-50-433 - Security Link/ADT/Repairs	\$2,000.00	\$2,000.00
04-50-434 - Preventive Hazard Repairs	\$39,353.00	\$34,613.00
04-50-437 - Contracted Services	<u>\$1,000.00</u>	<u>\$1,000.00</u>
<b>Total Liability Insurance</b>	\$135,898.00	\$135,898.00
<b>Total Expenses</b>	\$135,898.00	\$135,898.00
 <b>Net Total</b>	 \$0.00	 \$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**5 - Paving & Lighting**  
**Annual Budget**

	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
<b>Accounts</b>		
<b>Revenues</b>		
<b>Paving &amp; Lighting General</b>		
05-00-301 - Property Tax	<u>\$10,150.00</u>	<u>\$10,150.00</u>
<b>Total Paving &amp; Lighting General</b>	\$10,150.00	\$10,150.00
<b>Total Revenues</b>	\$10,150.00	\$10,150.00
 <b>Expenses</b>		
<b>Paving &amp; Lighting</b>		
05-50-401 - Paving	\$6,150.00	\$6,150.00
05-50-402 - Lighting	<u>\$4,000.00</u>	<u>\$4,000.00</u>
<b>Total Paving &amp; Lighting</b>	\$10,150.00	\$10,150.00
<b>Total Expenses</b>	\$10,150.00	\$10,150.00
 <b>Net Total</b>	 \$0.00	 \$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**6 - Special Recreation**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
<b>Revenues</b>		
<b>Special Recreation General</b>		
06-00-301 - Property Tax	<u>\$225,556.00</u>	<u>\$225,556.00</u>
<b>Total Special Recreation General</b>	<u>\$225,556.00</u>	<u>\$225,556.00</u>
<b>Total Revenues</b>	<u>\$225,556.00</u>	<u>\$225,556.00</u>
<b>Expenses</b>		
<b>Special Recreation General</b>		
06-50-401 - Payment to LWSRA	\$123,209.00	\$126,225.00
06-50-402 - Program Aide	\$1,523.00	\$1,523.00
06-50-404 - Transfer to Corporate	<u>\$100,824.00</u>	<u>\$97,808.00</u>
<b>Total Special Recreation</b>	<u>\$225,556.00</u>	<u>\$225,556.00</u>
<b>Total Expenses</b>	<u>\$225,556.00</u>	<u>\$225,556.00</u>
<b>Net Total</b>	\$0.00	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**7 - Debt Service**  
**Annual Budget**

<b>Expenses</b>	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
<b>Accounts</b>		
<b>Revenues</b>		
<b>Debt Service General</b>		
07-00-301 - Property Tax	\$738,133.00	\$738,133.00
07-00-302 - Transfer from Corporate	<u>\$207,183.00</u>	<u>\$197,339.51</u>
<b>Total Debt Service General</b>	\$945,316.00	\$935,472.51
<b>Total Revenues</b>	\$945,316.00	\$935,472.51
 <b>Expenses</b>		
<b>Debt Service</b>		
07-50-325 - 2018 G.O. Bond-P	\$20,000.00	\$50,000.00
07-50-326 - 2018 G.O. Bond-I	\$87,718.00	\$55,093.76
07-50-401 - 2002 G.O. Ref Bond-P	\$241,662.00	\$232,076.00
07-50-405 - 2010 Bd-P/Unrefunded	\$25,000.00	\$25,000.00
07-50-409 - 2009 Bd-P/Unrefunded	\$55,000.00	\$60,000.00
07-50-421 - 2002 G.O. Ref Bond-I	\$393,338.00	\$417,924.00
07-50-425 - 2010 Bd-I/Unrefunded	\$75,098.00	\$1,050.00
07-50-429 - 2009 Bond-I/Unrefunded	\$37,500.00	\$2,760.00
07-50-473 - Legal Fees	\$10,000.00	\$10,000.00
07-50-XXX - 2019A Refunding Bds-P	\$0.00	\$0.00
07-50-XXX - 2019A Refunding Bds-I	\$0.00	\$23,330.42
07-50-XXX - 2019B Refunding Bds-P	\$0.00	\$0.00
07-50-XXX - 2019B Refunding Bds-I	\$0.00	\$58,238.33
<b>Total Debt Service</b>	\$945,316.00	\$935,472.51
<b>Total Expenses</b>	\$945,316.00	\$935,472.51

**Net Total**

\$0.00

\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**8 - Social Security**  
**Annual Budget**

	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
<b>Accounts</b>		
<b>Revenues</b>		
<b>Social Security General</b>		
08-00-300 - Transfer from Corporate	\$10,921.00	\$915.00
08-00-301 - Property Tax	<u>\$98,117.00</u>	<u>\$98,117.00</u>
<b>Total Social Security General</b>	<b>\$109,038.00</b>	<b>\$99,032.00</b>
<b>Total Revenues</b>	<b>\$109,038.00</b>	<b>\$99,032.00</b>
<b>Expenses</b>		
<b>Social Security General</b>		
08-50-401 - Employer F.I.C.A.	\$88,371.00	\$80,261.00
08-50-402 - Employer Medicare	\$20,667.00	\$18,771.00
<b>Total Social Security</b>	<b>\$109,038.00</b>	<b>\$99,032.00</b>
<b>Total Expenses</b>	<b>\$109,038.00</b>	<b>\$99,032.00</b>
<b>Net Total</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**9 - Golf Course**  
**Annual Budget**

	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
<b>Accounts</b>		
<b>Revenues</b>		
<b>Golf Course</b>		
09-00-371 - Membership Fees	\$14,000.00	\$5,000.00
09-00-372 - Greens Fees	\$150,000.00	\$160,000.00
09-00-373 - Driving Range Fees	\$75,000.00	\$80,000.00
09-00-374 - Rental Cart & Clubs	\$60,000.00	\$70,000.00
09-00-375 - Beverage Sales	\$12,000.00	\$17,000.00
09-00-376 - Group Greens/Range Fees	\$5,000.00	\$5,000.00
09-00-378 - Merchandise	\$4,500.00	\$4,545.00
09-00-379 - Golf Lessons	\$5,000.00	\$5,000.00
09-00-380 - Leagues	\$2,500.00	\$2,500.00
09-00-381 - Special Events/Programs	\$500.00	\$500.00
09-00-384 - Scholarship Revenue	\$10,000.00	\$10,000.00
09-00-386 - Restaurant Revenue	\$5,000.00	\$5,000.00
09-00-388 - Sales Tax Return Discount	\$60.00	\$60.00
09-00-390 - Equipment Payment	<u>\$37,631.00</u>	<u>\$0.00</u>
<b>Total Golf Course</b>	<b>\$381,191.00</b>	<b>\$364,605.00</b>
<b>Total Revenues</b>		
<b>Expenses</b>		
<b>Golf Course</b>		
09-53-409 - Golf Course P.D. Seasonal	\$65,000.00	\$66,950.00
09-53-480 - Office Supplies/Printing	\$2,500.00	\$2,500.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**9 - Golf Course**  
**Annual Budget**

	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
09-53-481 - Golf Cart Lease/Maint	\$23,252.00	\$3,307.50
09-53-482 - Contracted Services	\$10,300.00	\$10,300.00
09-53-483 - Capital Improvements	\$3,738.03	\$3,000.00
09-53-484 - Supplies	\$6,300.00	\$6,300.00
09-53-498 - 2003 Golf Course Bond-P	\$35,000.00	\$35,000.00
09-53-499 - 2003 Golf Course Bond-I	\$8,067.50	\$7,157.50
09-53-504 - Scholarship Expense	\$10,000.00	\$10,000.00
09-53-515 - Merchandise	\$500.00	\$500.00
09-53-516 - Contracted Greenskeeping	\$178,518.00	\$182,267.00
09-53-518 - Community Group/Org Support	<u>\$7,200.00</u>	<u>\$7,200.00</u>
<b>Total Golf Course</b>	<b>\$350,375.53</b>	<b>\$334,482.00</b>

**Accounts  
Expenses**

**Restaurant Operations**

09-53-509 - Restaurant Seasonal Salaries	\$2,500.00	\$2,575.00
09-53-510 - Restaurant Equipment Repair	\$1,000.00	\$1,000.00
09-53-512 - Restaurant Supplies	\$1,500.00	\$1,500.00
09-53-514 - Beverage Supplies	\$6,000.00	\$6,000.00
09-53-534 - Restaurant Loan-P	\$17,500.00	\$17,500.00
09-53-535 - Restaurant Loan-I	<u>\$2,315.47</u>	<u>\$1,548.00</u>
<b>Total Restaurant Operations</b>	<b>\$30,815.47</b>	<b>\$30,123.00</b>
<b>Total Expenses</b>	<b>\$381,191.00</b>	<b>\$364,605.00</b>
<b>Net Total</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**10 - Referendum Proceeds & Projects**  
**Annual Budget**

	<b>Annual Budget 2019-2020</b>	<b>Annual Budget 2020-2021</b>
<b>Accounts</b>		
<b>Revenues</b>		
<b>Referendum Proceeds</b>		
10-00-355 - Bank Interest	\$2,500.00	\$2,300.00
10-00-356- Revenue Carryforward	\$535,000.00	\$75,000.00
<b>Total Referendum Proceeds</b>	<b>\$537,500.00</b>	<b>\$77,300.00</b>
<b>Total Revenues</b>	<b>\$537,500.00</b>	<b>\$77,300.00</b>
<b>Expenses</b>		
<b>Year 3 Referendum Projects</b>		
10-50-400- Playground Improvements	\$77,000.00	\$10,000.00
10-50-401 - Tree Planting	\$31,215.00	\$9,800.00
10-50-410 - Athletic Field Improvements	\$50,000.00	\$5,000.00
10-50-411 - Energy Efficiency/Lighting Cmt Cntr	\$0.00	\$0.00
10-50-431- Paving Repair/Park Paths	\$102,000.00	\$10,000.00
10-50-460 - Miscellaneous Expense	\$30,000.00	\$10,000.00
10-50-462 - Pickleball Courts/Champions Park	\$113,271.00	\$0.00
10-50-463 - Architect/Engineering Fees	\$40,000.00	\$7,500.00
10-50-XXX - Pond Enhancements	\$0.00	\$5,000.00
10-50-XXX - BMX Bike Course	\$0.00	\$20,000.00
<b>Total Year Three Referendum Projects</b>	<b>\$443,486.00</b>	<b>\$77,300.00</b>
<b>Expenses</b>		
<b>Referendum Future Projects</b>		
10-51-413- Future Projects	<u>\$94,014.00</u>	<u>\$0.00</u>
<b>Total Referendum Future Projects</b>	<b>\$94,014.00</b>	<b>\$0.00</b>
<b>Total Expenses</b>	<b>\$537,500.00</b>	<b>\$77,300.00</b>
<b>Net Total</b>	<b>\$0.00</b>	<b>\$0.00</b>