

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

Accounts	Annual Budget 2016-2017
Revenues	
Corporate General	
01-00-301 - Property Tax	\$1,649,974.00
XX-XX-XXX - TAW Carryforward	\$384,000.00
01-00-306 - Transfer from Special Recreation	\$75,164.00
01-00-310 - Transfer From Social Security Fund	\$8,581.00
01-00-311 - Milkweed Sales	\$2,140.00
01-00-321 - Interest Income	\$600.00
01-00-322 - Miscellaneous	\$500.00
01-00-343 - Rec Fund Salary Transfer-Director	\$37,439.00
01-00-344 - G.C. Fund Salary Transfer- Mgr.	\$20,620.00
01-00-346 - Corp Fund Salary Transfer-Risk Mgmt	\$19,988.00
01-00-347 - Transfer from Building & Grounds	\$69,115.00
01-00-348 - Transfer from Audit Fund	\$9,283.00
01-00-349 - Transfer From Liability Fund	\$13,764.00
01-00-358 - Developer Donations	\$9,000.00
01-00-370 - Wildcats Lighting Payment	\$5,692.00
01-00-376 - Capital Improve.#1528-25	\$0.00
Total Corporate General	\$2,305,860.00
Total Revenues	\$2,305,860.00
Expenses	
Administration	

01-50-400 - Clerical Salaries	\$65,832.00
01-50-401 - Executive Director Salary	\$142,911.00
01-50-402 - Administrative Assistant	\$46,008.00
XX-XX-XXX - Trans to Rec Rev. Supt of Rec Salary	\$27,949.00
01-50-403 - Health Insurance & HSA Funding	\$201,164.00
01-50-404 - Accounting Services	\$25,571.00
01-50-405 - Employer 403(b)(7) Contribution	\$77,994.00
01-50-407 - Supervisor of Internet & Technology	\$41,240.00
01-50-409 - Office Manager/Bookkeeper	\$48,592.00
01-50-410 - Director	\$74,877.00
01-50-412 - Risk Management Salaries	\$39,975.00
01-50-413 - Wellness	\$2,000.00
01-50-434 - Communications (Cell/Cable/Phone Line)	\$24,000.00
01-50-438 - Electric	\$62,000.00
01-50-441 - Water and Sewer	\$24,000.00
01-50-443 - Natural Gas	\$14,500.00
01-50-446 - Postage	\$6,600.00
01-50-470 - Staff Training & Support	\$25,370.00

Frankfort Square Park District
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1 - Corporate Accounts
Annual Budget

Accounts	Annual Budget 2016-2017
01-50-471 - Office Supplies	\$8,000.00
01-50-472 - Computer Maintenance	\$45,000.00
01-50-475 - Novatime/ITR Systems	\$3,924.00
01-50-490 - Transfer to Debt Service Fund	\$32,153.00
Total Administration	\$1,039,660.00
Building & Grounds Operations	
01-51-410 - Building Maintenance Supplies	\$15,000.00
01-51-411 - Building Repair	\$52,589.00
01-51-413 - Equipment Purchase/Lease	\$25,000.00
01-52-408 - Supt. Parks Salary	\$66,950.00
01-52-409 - Full Time Maint. Sal.	\$82,500.00
01-52-416 - Park Naturalist	\$41,420.00
01-52-417 - Contracted Park Maintenance	\$146,650.00
01-52-418 - Natural Areas/Beautification Supplies	\$11,400.00
01-52-419 - Natural Areas/Beautification Salary	\$44,000.00
01-52-479 - Building Custodians	\$27,000.00
01-52-401 - Improvement Projects	\$165,227.00
Total Building & Grounds Operations	\$677,736.00

Capital Equip.& Lease Loans

01-52-420 - OPT 2012 Toro D4000 Princ. Pmt	\$7,300.00
01-52-424 - 2009 Equip Loan Princ. Pmt	\$21,000.00
01-52-429 - 2009 Equip Loan Int. Pmt	\$3,226.00
01-52-437 - FSBL Fields Principal Pymt	\$21,389.00
01-52-438 - FSBL Fields Interest Pymt	\$1,659.00
01-52-440 - OPT 2012 Sports Lighting Int. Pmt.	\$92.00
01-52-441 - OPT 2012 Sport Lighting Princ. Pmt	\$5,600.00
01-52-442 - OPT 2012 Skid-Steer Princ. Pmt.	\$7,538.00
01-52-445 - New Holland W80B Loader Princ Pmt	\$11,667.00
01-52-447 - OPT 2012 Skid-Ster Interest Pmt	\$216.00
01-52-448 - OPT 2012 Toro D4000 Interest Pmt	\$445.00
01-52-449 - New Holland W80B Loader Int Pmt	\$1,141.00
01-52-451 - T.A.W. Interest Payment	\$5,000.00
XX-XX-XXX - TAW Principal Payment	\$400,000.00
01-52-457 - 2016 Ford Transit Van & Explorer Principal Pmt	\$7,415.00
01-52-458 - 2016 Ford Transit Van Int. Pmt	\$2,106.00
01-52-459 - 2016 Ford Escape Princ. Pmt	\$5,682.00
01-52-460 - 2016 Ford Escape Int. Pmt.	\$1,172.00
XX-XX-XXX - 2016 Ford F-250 Princ. Pmt.	\$5,351.00
XX-XX-XXX - 2016 Ford F-250 Int. Pmt.	\$1,104.00

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Accounts	Annual Budget 2016-2017
01-52-461 - 2015 Ford F350 Princ. Pmt	\$4,451.00
01-52-462 - 2015 Ford F350 Int. Pmt	\$918.00
01-52-463 - Capital Improv Note 25 Princ Pmt	\$17,489.00
01-52-464 - Capital Improv. Note 25 Int Pmt	\$4,306.00
01-52-471 - Network Servers Princ. Pmt	\$10,600.00
01-52-472 - Network Servers Int. Pmt	\$1,066.00
01-52-473 - 2-Toro Mowers Princ Pmt	\$14,090.00
01-52-474 - 2-Toro Mowers Int. Pmt	\$1,603.00
01-52-475 - Toro Greensmaster Princ. Pmt	\$9,155.00
01-52-476 - Toro Greensmaster Int. Pmt	\$1,531.00
01-52-477 - 2013 Peterbilt Dump Trk Princ. Pmt	\$11,875.00
01-52-478 - 2013 Peterbilt Dump Trk Int. Pmt	\$2,277.00
Total Capital Equip.& Lease Loans	\$588,464.00
Total Expenses	\$2,305,860.00
Net Total	\$0.00

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

Accounts	Annual Budget 2016-2017
Revenues	
Programming	
02-00-305 - Athletic Field Facility Usage	\$2,500.00
02-00-306 - Concession	\$3,000.00
02-00-325 - Transfer from ELC, BAS, F.A.N., & Dance	\$119,260.00
02-00-353 - Program Fees	\$210,000.00
02-00-354 - Non-Resident Fee	\$58,000.00
02-00-359 - Donations	\$1,000.00
02-00-360 - Facility Rental	\$25,000.00
02-00-375 - Program Fee Refunds	(\$5,000.00)
XX-XX-XXX - Trans from Corp. - Supt. of Rec. Salary	\$27,949.00
Total Programming	\$441,709.00
Total Revenues	\$441,709.00
Expenses	
Programming	
02-53-403 - Instructor Salary	\$83,025.00
02-53-416 - Rental Permit Fee	\$2,500.00
02-53-417 - Recreation Supervisor	\$71,825.00
XX-XX-XXX-Superintendent of Recreation	\$55,897.00
02-53-447 - Brochure Printing	\$14,000.00

02-53-452 - Corp Fund Salary Transfer-Director	\$37,439.00
02-53-455 - Professional Contract Services	\$50,000.00
02-53-456 - Concession Stand Salaries	\$3,000.00
02-53-458 - Program Supplies - Reimbursement	(\$12,000.00)
02-53-459 - Concession Expense	\$3,500.00
02-53-464 - Capital Purchases	\$64,836.00
02-53-472 - Program Supplies	\$60,000.00
02-53-480 - Facility Monitor Salaries	\$7,687.00
Total Programming	\$441,709.00
Total Expenses	\$441,709.00
Net Total	\$0.00

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

Accounts	Annual Budget 2016-2017
Revenues	
Building and Grounds	
02-00-301 - Property Tax - Recreation	\$389,453.00
02-00-302 - Replacement Tax	\$550.00
Total Building and Grounds	\$390,003.00
Total Revenues	\$390,003.00
Expenses	
Building and Grounds	
02-51-400 - Park Seasonal Salaries	\$50,000.00
02-51-403 - Contract Maintenance Technician	\$26,100.00
02-51-417 - Maintenance Supplies & Services	\$63,710.00
02-51-418 - Equipment Purchase / Rental	\$58,963.00
02-51-419 - Equipment Repair / Parts	\$63,615.00
02-51-426 - Refuse & Porta Potties	\$27,000.00
02-51-476 - Gas - Diesel - Oil	\$31,500.00
XX-XX-XXX - Transfer to Corporate	\$69,115.00
Total Building and Grounds	\$390,003.00
Total Expenses	\$390,003.00
Net Total	\$0.00

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

Accounts	Annual Budget 2016-2017
Revenues	
Early Learning Center	
02-00-310 - Program Fees	\$126,200.00
02-00-317 - Program Fee Refunds	(\$7,000.00)
Total Early Learning Center	\$119,200.00
Total Revenues	\$119,200.00
Expenses	
Early Learning Center	
02-53-411 - Staff Salary	\$66,924.00
02-53-412 - Director of ELC	\$31,980.00
02-53-413 - Program Supplies	\$4,919.00
02-53-415 - Transfer to Recreation	\$15,377.00
Total Early Learning Center	\$119,200.00
Total Expenses	\$119,200.00
Net Total	\$0.00

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

Accounts	Annual Budget 2016-2017
Revenues	
F.A.N.	
02-00-361 - Annual Membership Fees	\$47,250.00
02-00-362 - Daily Admission Fees	\$37,500.00
02-00-363 - Group Rental Income	\$8,250.00
02-00-364 - Family Swim	\$500.00
02-00-365 - Pool Party	\$5,000.00
Total F.A.N.	\$98,500.00
Total Revenues	\$98,500.00
Expenses	
F.A.N.	
02-53-445 - Building Supervisor Salary	\$61,500.00
02-53-446 - Program Supplies	\$3,700.00
02-53-448 - LWN School Dist. 210 Charges	\$6,000.00
02-53-450 - Transfer to Recreation	\$27,300.00
Total F.A.N.	\$98,500.00
Total Expenses	\$98,500.00
Net Total	\$0.00

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

Accounts	Annual Budget 2016-2017
Revenues	
Before & After School Program	
02-00-370 - Program Fees	\$160,800.00
02-00-371 - Program Fee Refunds	(\$500.00)
Total Before & After School Program	\$160,300.00
Total Revenues	\$160,300.00
Expenses	
Before & After School Program	
02-53-461 - Staff Salaries	\$101,475.00
02-53-462 - Program Supplies	\$9,502.00
02-53-463 - Transfer to Recreation	\$49,323.00
Total Before & After School Program	\$160,300.00
Total Expenses	\$160,300.00
Net Total	\$0.00

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

Accounts	Annual Budget 2016-2017
Revenues	
Dance Program Income	
02-00-380 - Dance Program Fees	\$75,500.00
02-00-381 - Program Fee Refund	(\$3,750.00)
02-00-382 - Recital Video Sales	\$3,700.00
02-00-383 - Dance Apparel/Misc.	\$2,000.00
Total Dance Program Income	\$77,450.00
Total Revenues	\$77,450.00
Expenses	
Dance Program Expense	
02-53-470 - Dance Instructor/Aide Salaries	\$40,734.00
02-53-477 - Equipment Purchases	\$1,000.00
02-53-478 - Program Supplies	\$5,756.00
02-53-479 - Transfer to Recreation	\$27,260.00
02-53-481 - Recital Video Contract	\$2,700.00
XX-XX-XXX - Dance Costumes	\$20,000.00
XX-XX-XXX - Dance Costumes Reimbursement	(\$20,000.00)
Total Dance Program Expense	\$77,450.00
Total Expenses	\$77,450.00
Net Total	\$0.00

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

Accounts	Annual Budget 2016-2017
Revenues	
Audit General	
03-00-301 - Property Tax - Audit	\$23,783.00
Total Audit General	\$23,783.00
Total Revenues	\$23,783.00
Expenses	
Audit	
03-50-401 - Accounting Services	\$14,500.00
03-50-402 - Transfer to Corporate	\$9,283.00
Total Audit	\$23,783.00
Total Expenses	\$23,783.00
Net Total	\$0.00

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

Accounts	Annual Budget 2016-2017
Revenues	
Insurance General	
04-00-301 - Property Tax - Liability Insurance	\$162,519.00
Total Insurance General	\$162,519.00
Total Revenues	\$162,519.00
Expenses	
Liability Insurance	
04-50-430 - PDRMA	\$71,025.00
04-50-431 - State Unemployment Insurance	\$6,000.00
04-50-432 - Legal Fees	\$25,000.00
04-50-433 - Security Link/ADT/System Repair	\$5,000.00
04-50-434 - Liability Repairs/Improvements	\$21,742.00
04-50-435 - Corp Fund Sal Trans-Risk Mgmt	\$19,988.00
04-50-436 - Transfer to Corporate	\$13,764.00
Total Liability Insurance	\$162,519.00
Total Expenses	\$162,519.00
Net Total	\$0.00

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

Accounts	Annual Budget 2016-2017
Revenues	
Paving & Lighting General	
05-00-301 - Property Tax	\$19,324.00
Total Paving & Lighting General	\$19,324.00
Total Revenues	\$19,324.00
Expenses	
Paving & Lighting	
05-50-401 - Paving	\$11,621.00
05-50-402 - Lighting	\$7,703.00
Total Paving & Lighting	\$19,324.00
Total Expenses	\$19,324.00
Net Total	\$0.00

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

Accounts	Annual Budget 2016-2017
Revenues	
Special Recreation General	
06-00-301 - Property Tax - Special Recreation	\$198,195.00
Total Special Recreation General	\$198,195.00
Total Revenues	\$198,195.00
Expenses	
Special Recreation	
06-50-401 - Payment to S.S.S.R.A.	\$122,738.00
06-50-402 - Program Aide	\$293.00
06-50-404 - Transfer to Corporate	\$75,164.00
Total Special Recreation	\$198,195.00
Total Expenses	\$198,195.00
Net Total	\$0.00

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

Accounts	Annual Budget 2016-2017
Revenues	
Debt Service General	
07-00-301 - Property Tax - Debt Service	\$752,150.00
07-00-302 - Transfer from Corporate	\$32,153.00
07-00-324 - Alternate Bond Sale	\$106,000.00
Total Debt Service General	\$890,303.00
Total Revenues	\$890,303.00
Expenses	
Debt Service	
07-50-401 - 2002 G.O. Ref Bond Principal Pmt	\$265,751.00
07-50-402 - OPT Mini-Bond 11-30-11 Principal Pmt	\$106,000.00
07-50-405 - 2010 G.O. Bonds Principal Pmt	\$20,000.00
07-50-409 - 2009 G.O. Bond Principal Pmt	\$50,000.00
07-50-421 - 2002 G.O. Ref Bond Interest Pmt	\$314,250.00
07-50-422 - O.P.T. Mini-Bond 11-30-11 Interest	\$3,099.00
07-50-425 - 2010 G.O. Bonds Interest Pmt	\$77,503.00
07-50-429 - 2009 G.O. Bonds Interest Pmt	\$43,700.00
07-50-473 - Legal Fees	\$10,000.00
Total Debt Service	\$890,303.00
Total Expenses	\$890,303.00
Net Total	\$0.00

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

Accounts	Annual Budget 2016-2017
Revenues	
Social Security General	
08-00-301 - Property Tax - Social Security	\$120,403.00
Total Social Security General	\$120,403.00
Total Revenues	\$120,403.00
Expenses	
Social Security	
08-50-401 - Employer F.I.C.A.	\$90,627.00
08-50-402 - Employer Medicare	\$21,195.00
08-50-403 - Transfer to Corporate	\$8,581.00
Total Social Security	\$120,403.00
Total Expenses	\$120,403.00
Net Total	\$0.00

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

Accounts	Annual Budget 2016-2017
Revenues	
Golf Course	
09-00-371 - Membership Fees	\$13,500.00
09-00-372 - Greens Fees	\$166,500.00
09-00-373 - Driving Range Fees	\$75,000.00
09-00-374 - Rental Cart & or Clubs	\$55,000.00
09-00-375 - Beverage Sales	\$12,514.00
09-00-378 - Merchandise	\$4,500.00
09-00-379 - Golf Lessons	\$3,500.00
09-00-380 - Leagues	\$2,000.00
09-00-381 - Special Events/Programs	\$5,000.00
09-00-384 - Scholarship Revenue	\$10,000.00
09-00-386 - Restaurant Revenue	\$2,000.00
09-00-388 - Sales Tax Return Discount	\$60.00
Total Golf Course	\$349,574.00
Total Revenues	\$349,574.00

Expenses
Golf Course

09-53-409 - Clubhouse/Range Seasonal Salaries	\$46,125.00
09-53-410 - Golf Course Superintendent	\$36,809.00
XX-XX-XXX - Asst. Golf Course Superintendent	\$20,000.00
09-53-412 - Maint. Seasonal Salaries	\$35,875.00
09-53-414 - Corp Fund Sal Transfer-Mgr.	\$20,620.00
09-53-480 - Office Supplies/Printing	\$1,700.00
09-53-481 - Golf Cart Lease	\$14,741.00
09-53-482 - Contracted Services	\$10,000.00
09-53-484 - Maintenance Supplies	\$15,000.00
09-53-485 - Fertilizer and Weed Control	\$13,500.00
09-53-498 - 2003 Golf Course Bond Princ. Pmt.	\$35,000.00
09-53-499 - 2003 Golf Course Bond Interest Pmt	\$10,248.00
09-53-502 - Equipment Purchase/Rental	\$46,106.00
09-53-504 - Scholarship Expense	\$10,000.00
09-53-511 - Restaurant Purchases	\$0.00
09-53-515 - Merchandise	\$4,500.00
Total Golf Course	\$320,224.00

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

Accounts	Annual Budget 2016-2017
Restaurant Operations	
09-53-509 - Restaurant Seasonal Salaries	\$1,500.00
09-53-510 - Restaurant Equipment Repair	\$1,000.00
09-53-512 - Restaurant Supplies	\$0.00
09-53-514 - Beverage Supplies	\$4,706.00
09-53-517 - Equipment Purchase	\$0.00
09-53-534 - Rest.Loan Princ.Payment	\$17,500.00
09-53-535 - Rest.Loan Interest Payment	\$4,644.00
Total Restaurant Operations	\$29,350.00
Total Expenses	\$29,350.00
Net Total	\$0.00