

FUND BALANCES

December 31, 2025

| FUND NO. | FUND DESCRIPTION | OPENING BALANCE | YTD RECEIPTS | YTD EXPENSES | CURRENT BALANCE |
|--------------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 1 | CORPORATE | \$1,880,265.45 | \$2,762,617.78 | \$3,539,878.59 | \$1,103,004.64 |
| 2 | RECREATION | \$669,798.33 | \$1,032,207.03 | \$1,353,982.25 | \$348,023.11 |
| 3 | AUDIT | \$22,596.43 | \$10,473.49 | \$18,175.00 | \$14,894.92 |
| 4 | LIABILITY INSURANCE | \$181,957.70 | \$100,381.46 | \$63,159.63 | \$219,179.53 |
| 5 | PAVING & LIGHTING | \$21,767.61 | \$11,016.96 | \$0.00 | \$32,784.57 |
| 6 | SPECIAL RECREATION | \$82,126.56 | \$233,017.32 | \$147,593.84 | \$167,550.04 |
| 7 | DEBT SERVICE | \$13,032.14 | \$436,422.90 | \$554,632.76 | (\$105,177.72) |
| 8 | SOCIAL SECURITY | \$64,931.34 | \$75,747.93 | \$92,424.13 | \$48,255.14 |
| 9 | GOLF COURSE | \$256,353.40 | \$660,207.24 | \$607,804.50 | \$308,756.14 |
| TOTAL FSPD FUNDS: | | \$3,192,828.96 | \$5,322,092.11 | \$6,377,650.70 | \$2,137,270.37 |

CASH and LIABILITIES REPORT

December 31, 2025

| ACCOUNT DESCRIPTION | DECEMBER | NOVEMBER | OCTOBER | SEPTEMBER |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| OPTCB CORPORATE CHECKING - 116 | \$43,143.05 | \$24,462.61 | \$46,000.08 | \$173,376.31 |
| REC FRONT OFFICE CC - 118 | 40,278.97 | 3,003.70 | 3,144.51 | 4,343.55 |
| REC WEB CC - 123 | 28,750.13 | 4,563.45 | 3,046.14 | 2,789.45 |
| OPTCB DEPOSIT MM - 117 | 1,895,572.39 | 2,262,187.95 | 2,957,822.49 | 3,361,806.71 |
| OPTCB FRONT OFFICE DEPOSIT - 124 | 10,966.15 | 11,030.25 | 3,352.12 | 2,025.00 |
| GOLF CC -119 | 1,000.00 | 1,000.00 | 6,136.97 | 9,024.07 |
| OPTCB GOLF DEPOSIT - 121 | 1,000.00 | 1,000.00 | 3,518.00 | 5,140.00 |
| PUBLIC FUNDS MM - 100 | 118,004.87 | 152,993.91 | 152,982.17 | 167,930.44 |
| OSLAD HUNTER PRAIRIE PARK - 125 | 11,196.15 | 11,156.27 | 11,063.32 | 14,593.36 |
| OSLAD GRANT CHECKING - 126 | 8,454.53 | 10,000.03 | 17,227.08 | 26,610.00 |
| COLLEGE SCHOLARSHIP - 127 | 316.02 | 316.02 | 316.02 | 316.02 |
| MAIN OFFICE CASH REGISTER | 400.00 | 400.00 | 400.00 | 400.00 |
| GOLF COURSE CASH REGISTER | 500.00 | 500.00 | 500.00 | 500.00 |
| RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL CASH: | \$2,159,582.26 | \$2,482,614.19 | \$3,205,508.90 | \$3,768,854.91 |
| LESS LIABILITY ITEMS: | | | | |
| <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> | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Employee 457(b)(7) Withholding</i> | 0.00 | 0.00 | 0.00 | 0.00 |
| Less: | | | | |
| <i>Sales Tax</i> | 0.00 | (1,056.66) | (3,297.59) | (2,130.16) |
| <i>Rental Deposits</i> | (4,489.03) | (4,339.03) | (4,989.03) | (5,189.03) |
| <i>Rec Gift Certificates</i> | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Golf Gift Cards</i> | (17,822.86) | (17,516.86) | (17,721.86) | (17,761.86) |
| TOTAL LIABILITIES: | (\$22,311.89) | (\$22,912.55) | (\$26,008.48) | (\$25,081.05) |
| TOTAL CASH LESS LIABILITIES: | \$2,137,270.37 | \$2,459,701.64 | \$3,179,500.42 | \$3,743,773.86 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
01 - Corporate Accounts
May to December 2025

| 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 | | | | | | | |
| 01-00-300 - Revenue Carryforward | \$0.00 | \$125,000.00 | \$125,000.00 | \$0.00 | \$1,000,000.00 | \$1,000,000.00 | \$1,500,000.00 |
| 01-00-301 - Property Tax | \$137,390.93 | \$236,495.67 | \$99,104.74 | \$2,583,397.68 | \$1,891,965.36 | (\$691,432.32) | \$2,837,948.00 |
| 01-00-306 - Transfer from Special Rec | \$0.00 | \$8,333.33 | \$8,333.33 | \$50,000.00 | \$66,666.64 | \$16,666.64 | \$100,000.00 |
| 01-00-314 - PDRMA Incentives | \$3,831.25 | \$208.33 | (\$3,622.92) | \$3,831.25 | \$1,666.64 | (\$2,164.61) | \$2,500.00 |
| 01-00-315 - OSLAD Grant Proceeds | \$0.00 | \$25,000.00 | \$25,000.00 | \$0.00 | \$200,000.00 | \$200,000.00 | \$300,000.00 |
| 01-00-316 - OSLAD Carryforward | \$0.00 | \$20,833.33 | \$20,833.33 | \$0.00 | \$166,666.64 | \$166,666.64 | \$250,000.00 |
| 01-00-321 - Interest Income | \$7,174.91 | \$8,333.33 | \$1,158.42 | \$83,596.79 | \$66,666.64 | (\$16,930.15) | \$100,000.00 |
| 01-00-322 - Miscellaneous | \$774.03 | \$416.67 | (\$357.36) | \$13,053.23 | \$3,333.36 | (\$9,719.87) | \$5,000.00 |
| 01-00-358 - Developer Donations | \$0.00 | \$2,500.00 | \$2,500.00 | \$28,738.83 | \$20,000.00 | (\$8,738.83) | \$30,000.00 |
| Total Corporate | \$149,171.12 | \$427,120.66 | \$277,949.54 | \$2,762,617.78 | \$3,416,965.28 | \$654,347.50 | \$5,125,448.00 |
| Total Revenues | \$149,171.12 | \$427,120.66 | \$277,949.54 | \$2,762,617.78 | \$3,416,965.28 | \$654,347.50 | \$5,125,448.00 |
| Expenses | | | | | | | |
| Administration | | | | | | | |
| 01-50-400 - Clerical Salaries | \$5,367.88 | \$7,416.67 | \$2,048.79 | \$47,706.04 | \$59,333.36 | \$11,627.32 | \$89,000.00 |
| 01-50-401 - Executive Director | \$11,686.50 | \$11,686.50 | \$0.00 | \$93,492.00 | \$93,492.00 | \$0.00 | \$140,238.00 |
| 01-50-402 - Administrative Assistant | \$6,081.92 | \$6,081.92 | \$0.00 | \$48,655.34 | \$48,655.36 | \$0.02 | \$72,983.00 |
| 01-50-403 - Health and Life Insurance | \$18,243.37 | \$21,155.75 | \$2,912.38 | \$150,531.08 | \$169,246.00 | \$18,714.92 | \$253,869.00 |
| 01-50-404 - Accounting Services | \$1,873.92 | \$2,333.33 | \$459.41 | \$21,628.16 | \$18,666.64 | (\$2,961.52) | \$28,000.00 |
| 01-50-405 - Employer 457(b) Contribution | \$6,989.70 | \$7,740.83 | \$751.13 | \$56,987.87 | \$61,926.64 | \$4,938.77 | \$92,890.00 |
| 01-50-406 - Bookkeeper | \$4,684.80 | \$6,000.33 | \$1,315.53 | \$44,847.20 | \$48,002.64 | \$3,155.44 | \$72,004.00 |
| 01-50-415 - HSA Funding | \$0.00 | \$3,430.58 | \$3,430.58 | \$38,000.00 | \$27,444.64 | (\$10,555.36) | \$41,167.00 |
| 01-50-416 - Supt Office Admin & Tech | \$6,803.00 | \$6,803.00 | \$0.00 | \$54,424.00 | \$54,424.00 | \$0.00 | \$81,636.00 |
| 01-50-417 - Special Projects/Planning | \$0.00 | \$833.33 | \$833.33 | \$0.00 | \$6,666.64 | \$6,666.64 | \$10,000.00 |
| 01-50-421 - Supt of Recreation | \$7,194.33 | \$7,194.33 | \$0.00 | \$57,554.67 | \$57,554.64 | (\$0.03) | \$86,332.00 |
| 01-50-434 - Communications-Cable/Ph | \$4,003.99 | \$5,166.67 | \$1,162.68 | \$37,278.94 | \$41,333.36 | \$4,054.42 | \$62,000.00 |
| 01-50-438 - Electric | \$9,287.16 | \$7,010.42 | (\$2,276.74) | \$98,533.17 | \$56,083.36 | (\$42,449.81) | \$84,125.00 |
| 01-50-441 - Water and Sewer | \$630.26 | \$3,125.00 | \$2,494.74 | \$18,749.97 | \$25,000.00 | \$6,250.03 | \$37,500.00 |
| 01-50-443 - Natural Gas | \$2,822.98 | \$2,725.00 | (\$97.98) | \$11,984.94 | \$21,800.00 | \$9,815.06 | \$32,700.00 |
| 01-50-446 - Postage | \$1,902.35 | \$666.67 | (\$1,235.68) | \$6,505.91 | \$5,333.36 | (\$1,172.55) | \$8,000.00 |
| 01-50-447 - Copier Lease/Usage | \$503.55 | \$666.67 | \$163.12 | \$6,031.33 | \$5,333.36 | (\$697.97) | \$8,000.00 |
| 01-50-470 - Training/Membrshp/Support | \$8,342.95 | \$3,750.00 | (\$4,592.95) | \$24,424.45 | \$30,000.00 | \$5,575.55 | \$45,000.00 |
| 01-50-471 - Office Supplies | \$0.00 | \$666.67 | \$666.67 | \$4,074.98 | \$5,333.36 | \$1,258.38 | \$8,000.00 |
| 01-50-472 - Computer Maintenance | \$0.00 | \$2,500.00 | \$2,500.00 | \$5,962.58 | \$20,000.00 | \$14,037.42 | \$30,000.00 |
| 01-50-484 - Transfer to Social Security | \$0.00 | \$2,866.33 | \$2,866.33 | \$17,198.00 | \$22,930.64 | \$5,732.64 | \$34,396.00 |
| 01-50-490 - Transfer to Debt Service | \$0.00 | \$15,320.83 | \$15,320.83 | \$91,925.00 | \$122,566.64 | \$30,641.64 | \$183,850.00 |
| 01-50-492 - Transfer to Rec B & G | \$0.00 | \$10,506.75 | \$10,506.75 | \$63,040.50 | \$84,054.00 | \$21,013.50 | \$126,081.00 |
| 01-50-495 - Contracted IT Services | \$6,790.00 | \$6,536.25 | (\$253.75) | \$50,740.74 | \$52,290.00 | \$1,549.26 | \$78,435.00 |
| 01-50-496 - SHSD 161 Charges | \$0.00 | \$4,166.67 | \$4,166.67 | \$50,000.00 | \$33,333.36 | (\$16,666.64) | \$50,000.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
01 - Corporate Accounts
May to December 2025

| 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) |
|--|---------------------------|---------------------------|--|---------------------------|---------------------------|--|------------------------------|
| 01-50-499 - NBS & Health EQ Admin Fees | \$225.00 | \$125.00 | (\$100.00) | \$612.00 | \$1,000.00 | \$388.00 | \$1,500.00 |
| 01-50-500 - Travel Reimbursement | \$0.00 | \$41.67 | \$41.67 | \$0.00 | \$333.36 | \$333.36 | \$500.00 |
| 01-50-501 - PDRMA Disbursements | \$0.00 | \$208.33 | \$208.33 | \$500.00 | \$1,666.64 | \$1,166.64 | \$2,500.00 |
| 01-50-502 - Front Office Supervisor | \$3,614.07 | \$3,941.67 | \$327.60 | \$30,633.82 | \$31,533.36 | \$899.54 | \$47,300.00 |
| 01-50-503 - Software | \$2,667.78 | \$7,250.00 | \$4,582.22 | \$60,931.42 | \$58,000.00 | (\$2,931.42) | \$87,000.00 |
| Total Administration | \$109,715.51 | \$157,917.17 | \$48,201.66 | \$1,192,954.11 | \$1,263,337.36 | \$70,383.25 | \$1,895,006.00 |
| Building & Grounds Operations | | | | | | | |
| 01-51-401 - Capital Improvement Projects | \$28,309.53 | \$70,509.00 | \$42,199.47 | \$394,742.69 | \$564,072.00 | \$169,329.31 | \$846,108.00 |
| 01-51-402 - Contracted Nat Areas Maint | \$0.00 | \$2,500.00 | \$2,500.00 | \$4,657.50 | \$20,000.00 | \$15,342.50 | \$30,000.00 |
| 01-51-407 - Building Equip Maint | \$428.00 | \$666.67 | \$238.67 | \$428.00 | \$5,333.36 | \$4,905.36 | \$8,000.00 |
| 01-51-408 - Superintendent of Parks | \$8,465.65 | \$8,465.67 | \$0.02 | \$67,725.18 | \$67,725.36 | \$0.18 | \$101,588.00 |
| 01-51-409 - Full-Time Bldgs & Grounds | \$3,895.16 | \$4,380.83 | \$485.67 | \$31,820.17 | \$35,046.64 | \$3,226.47 | \$52,570.00 |
| 01-51-410 - Building Maint Supplies | \$239.40 | \$1,333.33 | \$1,093.93 | \$6,053.17 | \$10,666.64 | \$4,613.47 | \$16,000.00 |
| 01-51-411 - Building Repair | \$933.50 | \$6,250.00 | \$5,316.50 | \$69,011.37 | \$50,000.00 | (\$19,011.37) | \$75,000.00 |
| 01-51-415 - Asst Supt of Parks | \$5,054.15 | \$5,054.17 | \$0.02 | \$40,433.18 | \$40,433.36 | \$0.18 | \$60,650.00 |
| 01-51-416 - Seasonal Salaries | \$5,000.20 | \$10,000.00 | \$4,999.80 | \$89,109.84 | \$80,000.00 | (\$9,109.84) | \$120,000.00 |
| 01-51-417 - Contracted Landscape Maint | \$0.00 | \$7,666.67 | \$7,666.67 | \$64,651.25 | \$61,333.36 | (\$3,317.89) | \$92,000.00 |
| Total Building & Grounds Operations | \$52,325.59 | \$116,826.34 | \$64,500.75 | \$768,632.35 | \$934,610.72 | \$165,978.37 | \$1,401,916.00 |
| Capital Equip.& Lease Loans | | | | | | | |
| 01-52-488 - Compact Excavator Lease-P | \$0.00 | \$2,078.67 | \$2,078.67 | \$24,944.17 | \$16,629.36 | (\$8,314.81) | \$24,944.00 |
| 01-52-489 - Compact Excavator Lease-I | \$0.00 | \$67.17 | \$67.17 | \$805.83 | \$537.36 | (\$268.47) | \$806.00 |
| 01-52-490 - Track Loader Lease-P | \$0.00 | \$852.42 | \$852.42 | \$0.00 | \$6,819.36 | \$6,819.36 | \$10,229.00 |
| 01-52-491 - Track Loader Lease-I | \$0.00 | \$93.58 | \$93.58 | \$0.00 | \$748.64 | \$748.64 | \$1,123.00 |
| 01-52-492 - 2023 F150 Lease-P | \$0.00 | \$822.50 | \$822.50 | \$0.00 | \$6,580.00 | \$6,580.00 | \$9,870.00 |
| 01-52-493 - 2023 F150 Lease-I | \$0.00 | \$68.58 | \$68.58 | \$0.00 | \$548.64 | \$548.64 | \$823.00 |
| Total Capital Equip.& Lease Loans | \$0.00 | \$3,982.92 | \$3,982.92 | \$25,750.00 | \$31,863.36 | \$6,113.36 | \$47,795.00 |
| OSLAD Grant | | | | | | | |
| 01-52-500 - Architect & Engineering | \$1,545.50 | \$5,000.00 | \$3,454.50 | \$13,421.75 | \$40,000.00 | \$26,578.25 | \$60,000.00 |
| 01-52-501 - Contracted Services | \$0.00 | \$132,560.92 | \$132,560.92 | \$1,447,741.23 | \$1,060,487.36 | (\$387,253.87) | \$1,590,731.00 |
| 01-52-502 - Landscape Materials | \$0.00 | \$833.33 | \$833.33 | \$0.00 | \$6,666.64 | \$6,666.64 | \$10,000.00 |
| 01-52-503 - Amenities/Site Furnishings | \$314.00 | \$8,750.00 | \$8,436.00 | \$90,812.40 | \$70,000.00 | (\$20,812.40) | \$105,000.00 |
| 01-52-504 - Permitting/Printing | \$0.00 | \$1,250.00 | \$1,250.00 | \$566.75 | \$10,000.00 | \$9,433.25 | \$15,000.00 |
| Total OSLAD Grant | \$1,859.50 | \$148,394.25 | \$146,534.75 | \$1,552,542.13 | \$1,187,154.00 | (\$365,388.13) | \$1,780,731.00 |
| Total Expenses | \$163,900.60 | \$427,120.68 | \$263,220.08 | \$3,539,878.59 | \$3,416,965.44 | (\$122,913.15) | \$5,125,448.00 |
| Net Total | (\$14,729.48) | (\$0.02) | \$14,729.46 | (\$777,260.81) | (\$0.16) | \$777,260.65 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02 - Programming
May to December 2025

| 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 | | | | | | | |
| 02-00-300 - Carryforward | \$0.00 | \$29,166.67 | \$29,166.67 | \$0.00 | \$233,333.36 | \$233,333.36 | \$350,000.00 |
| 02-00-326 - Transfer from ELC | \$0.00 | \$537.50 | \$537.50 | \$3,225.00 | \$4,300.00 | \$1,075.00 | \$6,450.00 |
| 02-00-327 - Transfer from BAS | \$0.00 | \$4,250.00 | \$4,250.00 | \$25,500.00 | \$34,000.00 | \$8,500.00 | \$51,000.00 |
| 02-00-328 - Transfer from Dance | \$0.00 | \$4,437.00 | \$4,437.00 | \$26,622.00 | \$35,496.00 | \$8,874.00 | \$53,244.00 |
| 02-00-353 - Program Fees | \$7,752.10 | \$16,666.67 | \$8,914.57 | \$149,125.80 | \$133,333.36 | (\$15,792.44) | \$200,000.00 |
| 02-00-354 - Non-Resident Fees | \$1,125.42 | \$4,166.67 | \$3,041.25 | \$23,725.80 | \$33,333.36 | \$9,607.56 | \$50,000.00 |
| 02-00-359 - Donations | \$0.00 | \$83.33 | \$83.33 | \$0.00 | \$666.64 | \$666.64 | \$1,000.00 |
| 02-00-360 - Facility Rentals | \$2,250.00 | \$2,500.00 | \$250.00 | \$13,487.50 | \$20,000.00 | \$6,512.50 | \$30,000.00 |
| 02-00-375 - Program Refunds | \$0.00 | (\$250.00) | (\$250.00) | (\$16,344.74) | (\$2,000.00) | \$14,344.74 | (\$3,000.00) |
| Total Programming | \$11,127.52 | \$61,557.84 | \$50,430.32 | \$225,341.36 | \$492,462.72 | \$267,121.36 | \$738,694.00 |
| Total Revenues | \$11,127.52 | \$61,557.84 | \$50,430.32 | \$225,341.36 | \$492,462.72 | \$267,121.36 | \$738,694.00 |
| Expenses | | | | | | | |
| Programming | | | | | | | |
| 02-53-403 - Instructor Salaries | \$2,257.95 | \$8,750.00 | \$6,492.05 | \$85,077.69 | \$70,000.00 | (\$15,077.69) | \$105,000.00 |
| 02-53-416 - Rental Permit Fee | \$0.00 | \$166.67 | \$166.67 | \$1,575.00 | \$1,333.36 | (\$241.64) | \$2,000.00 |
| 02-53-417 - Recreation Supervisors | \$10,747.58 | \$10,747.58 | \$0.00 | \$85,980.68 | \$85,980.64 | (\$0.04) | \$128,971.00 |
| 02-53-447 - Brochure Printing | \$7,500.00 | \$2,250.00 | (\$5,250.00) | \$21,650.00 | \$18,000.00 | (\$3,650.00) | \$27,000.00 |
| 02-53-452 - Bank and CC Fees | \$2,298.63 | \$1,833.33 | (\$465.30) | \$13,914.95 | \$14,666.64 | \$751.69 | \$22,000.00 |
| 02-53-455 - Professional Contract Svcs | \$0.00 | \$1,666.67 | \$1,666.67 | \$9,042.60 | \$13,333.36 | \$4,290.76 | \$20,000.00 |
| 02-53-458 - Program Supplies Reimb | \$0.00 | (\$166.67) | (\$166.67) | \$0.00 | (\$1,333.36) | (\$1,333.36) | (\$2,000.00) |
| 02-53-464 - Capital Purchases | \$0.00 | \$30,301.92 | \$30,301.92 | \$350,000.25 | \$242,415.36 | (\$107,584.89) | \$363,623.00 |
| 02-53-472 - REC Program Supplies | \$870.32 | \$4,958.33 | \$4,088.01 | \$28,538.13 | \$39,666.64 | \$11,128.51 | \$59,500.00 |
| 02-53-480 - Facility Monitors | \$173.25 | \$1,050.00 | \$876.75 | \$2,681.58 | \$8,400.00 | \$5,718.42 | \$12,600.00 |
| Total Programming | \$23,847.73 | \$61,557.83 | \$37,710.10 | \$598,460.88 | \$492,462.64 | (\$105,998.24) | \$738,694.00 |
| Total Expenses | \$23,847.73 | \$61,557.83 | \$37,710.10 | \$598,460.88 | \$492,462.64 | (\$105,998.24) | \$738,694.00 |
| Net Total | (\$12,720.21) | \$0.01 | \$12,720.22 | (\$373,119.52) | \$0.08 | \$373,119.60 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.1 - Building and Grounds
May to December 2025

| 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 | \$19,230.17 | \$30,859.67 | \$11,629.50 | \$321,431.76 | \$246,877.36 | (\$74,554.40) | \$370,316.00 |
| 02-00-302 - Replacement Tax | \$186.87 | \$166.67 | (\$20.20) | \$1,005.76 | \$1,333.36 | \$327.60 | \$2,000.00 |
| 02-00-303 - Transfer from Corporate | \$0.00 | \$10,506.75 | \$10,506.75 | \$63,040.50 | \$84,054.00 | \$21,013.50 | \$126,081.00 |
| 02-00-308 - Excess Equipment Sale | \$0.00 | \$833.33 | \$833.33 | \$0.00 | \$6,666.64 | \$6,666.64 | \$10,000.00 |
| Total Building and Grounds | \$19,417.04 | \$42,366.42 | \$22,949.38 | \$385,478.02 | \$338,931.36 | (\$46,546.66) | \$508,397.00 |
| Total Revenues | \$19,417.04 | \$42,366.42 | \$22,949.38 | \$385,478.02 | \$338,931.36 | (\$46,546.66) | \$508,397.00 |
| Expenses | | | | | | | |
| Building and Grounds | | | | | | | |
| 02-51-404 - Contracted Mowing | \$0.00 | \$11,500.00 | \$11,500.00 | \$138,000.00 | \$92,000.00 | (\$46,000.00) | \$138,000.00 |
| 02-51-417 - Maintenance Supplies/Svcs | \$14,795.76 | \$10,833.33 | (\$3,962.43) | \$104,287.48 | \$86,666.64 | (\$17,620.84) | \$130,000.00 |
| 02-51-418 - Equipment Purchase/Rental | \$1,159.45 | \$4,166.67 | \$3,007.22 | \$2,117.38 | \$33,333.36 | \$31,215.98 | \$50,000.00 |
| 02-51-419 - Equipment Repair/Parts | \$37.98 | \$3,750.00 | \$3,712.02 | \$28,236.28 | \$30,000.00 | \$1,763.72 | \$45,000.00 |
| 02-51-420 - Pond/Fountain Maint | \$0.00 | \$2,500.00 | \$2,500.00 | \$2,672.63 | \$20,000.00 | \$17,327.37 | \$30,000.00 |
| 02-51-421 - Landscape Design/Imp | \$0.00 | \$833.33 | \$833.33 | \$0.00 | \$6,666.64 | \$6,666.64 | \$10,000.00 |
| 02-51-426 - Refuse & Porta Potties | \$1,797.73 | \$4,166.67 | \$2,368.94 | \$36,235.72 | \$33,333.36 | (\$2,902.36) | \$50,000.00 |
| 02-51-428 - Building Custodian | \$1,921.04 | \$2,116.42 | \$195.38 | \$12,486.76 | \$16,931.36 | \$4,444.60 | \$25,397.00 |
| 02-51-476 - Gas/Diesel/Oil | \$2,028.98 | \$2,500.00 | \$471.02 | \$18,628.39 | \$20,000.00 | \$1,371.61 | \$30,000.00 |
| Total Building and Grounds | \$21,740.94 | \$42,366.42 | \$20,625.48 | \$342,664.64 | \$338,931.36 | (\$3,733.28) | \$508,397.00 |
| Total Expenses | \$21,740.94 | \$42,366.42 | \$20,625.48 | \$342,664.64 | \$338,931.36 | (\$3,733.28) | \$508,397.00 |
| Net Total | (\$2,323.90) | \$0.00 | \$2,323.90 | \$42,813.38 | \$0.00 | (\$42,813.38) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.2 - Early Learning Center
May to December 2025

| 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 | \$14,012.19 | \$8,714.58 | (\$5,297.61) | \$57,657.64 | \$69,716.64 | \$12,059.00 | \$104,575.00 |
| 02-00-317 - Program Refunds | \$0.00 | (\$83.33) | (\$83.33) | (\$50.00) | (\$666.64) | (\$616.64) | (\$1,000.00) |
| Total Early Learning Center | <u>\$14,012.19</u> | <u>\$8,631.25</u> | <u>(\$5,380.94)</u> | <u>\$57,607.64</u> | <u>\$69,050.00</u> | <u>\$11,442.36</u> | <u>\$103,575.00</u> |
| Total Revenues | <u>\$14,012.19</u> | <u>\$8,631.25</u> | <u>(\$5,380.94)</u> | <u>\$57,607.64</u> | <u>\$69,050.00</u> | <u>\$11,442.36</u> | <u>\$103,575.00</u> |
| Expenses | | | | | | | |
| Early Learning Center | | | | | | | |
| 02-53-411 - Staff Salaries | \$8,742.00 | \$7,677.08 | (\$1,064.92) | \$50,648.25 | \$61,416.64 | \$10,768.39 | \$92,125.00 |
| 02-53-413 - ELC Program Supplies | \$746.65 | \$416.67 | (\$329.98) | \$5,360.02 | \$3,333.36 | (\$2,026.66) | \$5,000.00 |
| 02-53-415 - Transfer to Rec Programs | \$0.00 | \$537.50 | \$537.50 | \$3,225.00 | \$4,300.00 | \$1,075.00 | \$6,450.00 |
| Total Early Learning Center | <u>\$9,488.65</u> | <u>\$8,631.25</u> | <u>(\$857.40)</u> | <u>\$59,233.27</u> | <u>\$69,050.00</u> | <u>\$9,816.73</u> | <u>\$103,575.00</u> |
| Total Expenses | <u>\$9,488.65</u> | <u>\$8,631.25</u> | <u>(\$857.40)</u> | <u>\$59,233.27</u> | <u>\$69,050.00</u> | <u>\$9,816.73</u> | <u>\$103,575.00</u> |
| Net Total | \$4,523.54 | \$0.00 | (\$4,523.54) | (\$1,625.63) | \$0.00 | \$1,625.63 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.3 - F.A.N.
May to December 2025

| 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 | \$6,918.00 | \$5,416.67 | (\$1,501.33) | \$28,575.25 | \$43,333.36 | \$14,758.11 | \$65,000.00 |
| 02-00-362 - Daily Admission Fees | \$6,570.00 | \$5,500.00 | (\$1,070.00) | \$31,860.00 | \$44,000.00 | \$12,140.00 | \$66,000.00 |
| 02-00-363 - Group Rental Income | \$2,340.00 | \$1,666.67 | (\$673.33) | \$13,325.00 | \$13,333.36 | \$8.36 | \$20,000.00 |
| Total F.A.N. | <u>\$15,828.00</u> | <u>\$12,583.34</u> | <u>(\$3,244.66)</u> | <u>\$73,760.25</u> | <u>\$100,666.72</u> | <u>\$26,906.47</u> | <u>\$151,000.00</u> |
| Total Revenues | <u>\$15,828.00</u> | <u>\$12,583.34</u> | <u>(\$3,244.66)</u> | <u>\$73,760.25</u> | <u>\$100,666.72</u> | <u>\$26,906.47</u> | <u>\$151,000.00</u> |
| Expenses | | | | | | | |
| F.A.N. | | | | | | | |
| 02-53-445 - Building Supervisors | \$7,712.76 | \$7,666.67 | (\$46.09) | \$59,159.17 | \$61,333.36 | \$2,174.19 | \$92,000.00 |
| 02-53-446 - F.A.N. Program Supplies | \$0.00 | \$416.67 | \$416.67 | \$1,702.45 | \$3,333.36 | \$1,630.91 | \$5,000.00 |
| 02-53-449 - Improvement Projects | \$0.00 | \$416.67 | \$416.67 | \$0.00 | \$3,333.36 | \$3,333.36 | \$5,000.00 |
| 02-53-453 - Building Custodian | \$1,730.16 | \$3,062.50 | \$1,332.34 | \$15,643.56 | \$24,500.00 | \$8,856.44 | \$36,750.00 |
| 02-53-457 - Facility/Equipment Repairs | \$742.50 | \$1,020.83 | \$278.33 | \$6,539.74 | \$8,166.64 | \$1,626.90 | \$12,250.00 |
| Total F.A.N. | <u>\$10,185.42</u> | <u>\$12,583.34</u> | <u>\$2,397.92</u> | <u>\$83,044.92</u> | <u>\$100,666.72</u> | <u>\$17,621.80</u> | <u>\$151,000.00</u> |
| Total Expenses | <u>\$10,185.42</u> | <u>\$12,583.34</u> | <u>\$2,397.92</u> | <u>\$83,044.92</u> | <u>\$100,666.72</u> | <u>\$17,621.80</u> | <u>\$151,000.00</u> |
| Net Total | \$5,642.58 | \$0.00 | (\$5,642.58) | (\$9,284.67) | \$0.00 | \$9,284.67 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.4 - B.& A.S.
May to December 2025

| 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 | \$11,110.00 | \$12,500.00 | \$1,390.00 | \$85,198.00 | \$100,000.00 | \$14,802.00 | \$150,000.00 |
| 02-00-371 - Program Refunds | (\$256.00) | (\$250.00) | \$6.00 | (\$256.00) | (\$2,000.00) | (\$1,744.00) | (\$3,000.00) |
| Total Before & After School Program | <u>\$10,854.00</u> | <u>\$12,250.00</u> | <u>\$1,396.00</u> | <u>\$84,942.00</u> | <u>\$98,000.00</u> | <u>\$13,058.00</u> | <u>\$147,000.00</u> |
| Total Revenues | <u>\$10,854.00</u> | <u>\$12,250.00</u> | <u>\$1,396.00</u> | <u>\$84,942.00</u> | <u>\$98,000.00</u> | <u>\$13,058.00</u> | <u>\$147,000.00</u> |
| Expenses | | | | | | | |
| Before & After School Program | | | | | | | |
| 02-53-461 - Staff Salaries | \$7,594.46 | \$7,500.00 | (\$94.46) | \$45,093.88 | \$60,000.00 | \$14,906.12 | \$90,000.00 |
| 02-53-462 - BAS Program Supplies | \$859.03 | \$500.00 | (\$359.03) | \$3,472.47 | \$4,000.00 | \$527.53 | \$6,000.00 |
| 02-53-463 - Transfer to Rec Programs | \$0.00 | \$4,250.00 | \$4,250.00 | \$25,500.00 | \$34,000.00 | \$8,500.00 | \$51,000.00 |
| Total Before & After School Program | <u>\$8,453.49</u> | <u>\$12,250.00</u> | <u>\$3,796.51</u> | <u>\$74,066.35</u> | <u>\$98,000.00</u> | <u>\$23,933.65</u> | <u>\$147,000.00</u> |
| Total Expenses | <u>\$8,453.49</u> | <u>\$12,250.00</u> | <u>\$3,796.51</u> | <u>\$74,066.35</u> | <u>\$98,000.00</u> | <u>\$23,933.65</u> | <u>\$147,000.00</u> |
| Net Total | \$2,400.51 | \$0.00 | (\$2,400.51) | \$10,875.65 | \$0.00 | (\$10,875.65) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.5 - Dance Program
May to December 2025

| 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 | \$51,083.26 | \$36,645.33 | (\$14,437.93) | \$197,847.56 | \$293,162.64 | \$95,315.08 | \$439,744.00 |
| 02-00-381 - Program Refunds | \$0.00 | (\$83.33) | (\$83.33) | (\$1,070.00) | (\$666.64) | \$403.36 | (\$1,000.00) |
| 02-00-383 - Dance Apparel/Misc | \$5,161.00 | \$416.67 | (\$4,744.33) | \$8,300.20 | \$3,333.36 | (\$4,966.84) | \$5,000.00 |
| Total Dance Program Income | <u>\$56,244.26</u> | <u>\$36,978.67</u> | <u>(\$19,265.59)</u> | <u>\$205,077.76</u> | <u>\$295,829.36</u> | <u>\$90,751.60</u> | <u>\$443,744.00</u> |
| Total Revenues | <u>\$56,244.26</u> | <u>\$36,978.67</u> | <u>(\$19,265.59)</u> | <u>\$205,077.76</u> | <u>\$295,829.36</u> | <u>\$90,751.60</u> | <u>\$443,744.00</u> |
| Expenses | | | | | | | |
| Dance Program Expense | | | | | | | |
| 02-53-470 - Dance Instructors/Aides | \$14,540.66 | \$15,750.00 | \$1,209.34 | \$108,691.26 | \$126,000.00 | \$17,308.74 | \$189,000.00 |
| 02-53-471 - Dance Travel | \$0.00 | \$625.00 | \$625.00 | \$7,936.94 | \$5,000.00 | (\$2,936.94) | \$7,500.00 |
| 02-53-477 - Equipment Purchases | \$0.00 | \$375.00 | \$375.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$4,500.00 |
| 02-53-478 - Dance Program Supplies | \$35.50 | \$1,458.33 | \$1,422.83 | \$12,725.13 | \$11,666.64 | (\$1,058.49) | \$17,500.00 |
| 02-53-479 - Transfer to Rec Programs | \$0.00 | \$4,437.00 | \$4,437.00 | \$26,622.00 | \$35,496.00 | \$8,874.00 | \$53,244.00 |
| 02-53-482 - Dance Costumes | \$1,008.96 | \$2,916.67 | \$1,907.71 | \$1,798.34 | \$23,333.36 | \$21,535.02 | \$35,000.00 |
| 02-53-486 - Dance Competition Fees | \$0.00 | \$10,000.00 | \$10,000.00 | \$28,813.00 | \$80,000.00 | \$51,187.00 | \$120,000.00 |
| 02-53-487 - Pro Dance Contract Services | \$0.00 | \$416.67 | \$416.67 | \$3,049.00 | \$3,333.36 | \$284.36 | \$5,000.00 |
| 02-53-488 - Hall Monitor | \$1,048.50 | \$1,000.00 | (\$48.50) | \$6,876.52 | \$8,000.00 | \$1,123.48 | \$12,000.00 |
| Total Dance Program Expense | <u>\$16,633.62</u> | <u>\$36,978.67</u> | <u>\$20,345.05</u> | <u>\$196,512.19</u> | <u>\$295,829.36</u> | <u>\$99,317.17</u> | <u>\$443,744.00</u> |
| Total Expenses | <u>\$16,633.62</u> | <u>\$36,978.67</u> | <u>\$20,345.05</u> | <u>\$196,512.19</u> | <u>\$295,829.36</u> | <u>\$99,317.17</u> | <u>\$443,744.00</u> |
| Net Total | \$39,610.64 | \$0.00 | (\$39,610.64) | \$8,565.57 | \$0.00 | (\$8,565.57) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
03 - Audit
May to December 2025

| 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 | \$580.50 | \$995.50 | \$415.00 | \$10,473.49 | \$7,964.00 | (\$2,509.49) | \$11,946.00 |
| 03-00-302 - Revenue Carryforward | \$0.00 | \$640.75 | \$640.75 | \$0.00 | \$5,126.00 | \$5,126.00 | \$7,689.00 |
| Total Audit General | <u>\$580.50</u> | <u>\$1,636.25</u> | <u>\$1,055.75</u> | <u>\$10,473.49</u> | <u>\$13,090.00</u> | <u>\$2,616.51</u> | <u>\$19,635.00</u> |
| Total Revenues | <u>\$580.50</u> | <u>\$1,636.25</u> | <u>\$1,055.75</u> | <u>\$10,473.49</u> | <u>\$13,090.00</u> | <u>\$2,616.51</u> | <u>\$19,635.00</u> |
| Expenses | | | | | | | |
| Audit | | | | | | | |
| 03-50-401 - Accounting Services | \$0.00 | \$1,636.25 | \$1,636.25 | \$18,175.00 | \$13,090.00 | (\$5,085.00) | \$19,635.00 |
| Total Audit | <u>\$0.00</u> | <u>\$1,636.25</u> | <u>\$1,636.25</u> | <u>\$18,175.00</u> | <u>\$13,090.00</u> | <u>(\$5,085.00)</u> | <u>\$19,635.00</u> |
| Total Expenses | <u>\$0.00</u> | <u>\$1,636.25</u> | <u>\$1,636.25</u> | <u>\$18,175.00</u> | <u>\$13,090.00</u> | <u>(\$5,085.00)</u> | <u>\$19,635.00</u> |
| Net Total | \$580.50 | \$0.00 | (\$580.50) | (\$7,701.51) | \$0.00 | \$7,701.51 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
04 - Liability Insurance
May to December 2025

| 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 | \$5,522.94 | \$9,172.58 | \$3,649.64 | \$100,381.46 | \$73,380.64 | (\$27,000.82) | \$110,071.00 |
| 04-00-321 - Revenue Carryforward | \$0.00 | \$12,500.00 | \$12,500.00 | \$0.00 | \$100,000.00 | \$100,000.00 | \$150,000.00 |
| Total Insurance General | \$5,522.94 | \$21,672.58 | \$16,149.64 | \$100,381.46 | \$173,380.64 | \$72,999.18 | \$260,071.00 |
| Total Revenues | \$5,522.94 | \$21,672.58 | \$16,149.64 | \$100,381.46 | \$173,380.64 | \$72,999.18 | \$260,071.00 |
| Expenses | | | | | | | |
| Liability Insurance | | | | | | | |
| 04-50-412 - Safety Coordinator Sal | \$1,045.25 | \$1,443.00 | \$397.75 | \$9,263.92 | \$11,544.00 | \$2,280.08 | \$17,316.00 |
| 04-50-430 - PDRMA | \$0.00 | \$4,626.17 | \$4,626.17 | \$27,415.20 | \$37,009.36 | \$9,594.16 | \$55,514.00 |
| 04-50-431 - State Unemployment Ins | \$202.21 | \$708.33 | \$506.12 | \$3,354.79 | \$5,666.64 | \$2,311.85 | \$8,500.00 |
| 04-50-432 - Legal Fees | \$337.50 | \$1,666.67 | \$1,329.17 | \$1,185.00 | \$13,333.36 | \$12,148.36 | \$20,000.00 |
| 04-50-434 - Risk Management | \$866.00 | \$11,061.75 | \$10,195.75 | \$8,386.88 | \$88,494.00 | \$80,107.12 | \$132,741.00 |
| 04-50-437 - Contracted Services | \$658.54 | \$1,458.33 | \$799.79 | \$12,091.11 | \$11,666.64 | (\$424.47) | \$17,500.00 |
| 04-50-438 - Legal Publications | \$383.25 | \$83.33 | (\$299.92) | \$383.25 | \$666.64 | \$283.39 | \$1,000.00 |
| 04-50-441 - Supplies | \$25.64 | \$625.00 | \$599.36 | \$1,079.48 | \$5,000.00 | \$3,920.52 | \$7,500.00 |
| Total Liability Insurance | \$3,518.39 | \$21,672.58 | \$18,154.19 | \$63,159.63 | \$173,380.64 | \$110,221.01 | \$260,071.00 |
| Total Expenses | \$3,518.39 | \$21,672.58 | \$18,154.19 | \$63,159.63 | \$173,380.64 | \$110,221.01 | \$260,071.00 |
| Net Total | \$2,004.55 | \$0.00 | (\$2,004.55) | \$37,221.83 | \$0.00 | (\$37,221.83) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
05 - Paving & Lighting
May to December 2025

| 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 | | | | | | | |
| 05-00-301 - Property Tax | \$629.68 | \$1,066.58 | \$436.90 | \$11,016.96 | \$8,532.64 | (\$2,484.32) | \$12,799.00 |
| Total Paving & Lighting General | <u>\$629.68</u> | <u>\$1,066.58</u> | <u>\$436.90</u> | <u>\$11,016.96</u> | <u>\$8,532.64</u> | <u>(\$2,484.32)</u> | <u>\$12,799.00</u> |
| Total Revenues | <u><u>\$629.68</u></u> | <u><u>\$1,066.58</u></u> | <u><u>\$436.90</u></u> | <u><u>\$11,016.96</u></u> | <u><u>\$8,532.64</u></u> | <u><u>(\$2,484.32)</u></u> | <u><u>\$12,799.00</u></u> |
| Expenses | | | | | | | |
| Paving & Lighting | | | | | | | |
| 05-50-401 - Paving | \$0.00 | \$899.92 | \$899.92 | \$0.00 | \$7,199.36 | \$7,199.36 | \$10,799.00 |
| 05-50-402 - Lighting | \$0.00 | \$166.67 | \$166.67 | \$0.00 | \$1,333.36 | \$1,333.36 | \$2,000.00 |
| Total Paving & Lighting | <u>\$0.00</u> | <u>\$1,066.59</u> | <u>\$1,066.59</u> | <u>\$0.00</u> | <u>\$8,532.72</u> | <u>\$8,532.72</u> | <u>\$12,799.00</u> |
| Total Expenses | <u><u>\$0.00</u></u> | <u><u>\$1,066.59</u></u> | <u><u>\$1,066.59</u></u> | <u><u>\$0.00</u></u> | <u><u>\$8,532.72</u></u> | <u><u>\$8,532.72</u></u> | <u><u>\$12,799.00</u></u> |
| Net Total | \$629.68 | (\$0.01) | (\$629.69) | \$11,016.96 | (\$0.08) | (\$11,017.04) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
06 - Special Recreation
May to December 2025

| 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 | \$13,005.72 | \$21,616.00 | \$8,610.28 | \$233,017.32 | \$172,928.00 | (\$60,089.32) | \$259,392.00 |
| 06-00-303 - Carryforward | \$0.00 | \$2,716.00 | \$2,716.00 | \$0.00 | \$21,728.00 | \$21,728.00 | \$32,592.00 |
| Total Special Recreation General | <u>\$13,005.72</u> | <u>\$24,332.00</u> | <u>\$11,326.28</u> | <u>\$233,017.32</u> | <u>\$194,656.00</u> | <u>(\$38,361.32)</u> | <u>\$291,984.00</u> |
| Total Revenues | <u>\$13,005.72</u> | <u>\$24,332.00</u> | <u>\$11,326.28</u> | <u>\$233,017.32</u> | <u>\$194,656.00</u> | <u>(\$38,361.32)</u> | <u>\$291,984.00</u> |
| Expenses | | | | | | | |
| Special Recreation | | | | | | | |
| 06-50-401 - Payment to LWSRA | \$0.00 | \$15,998.67 | \$15,998.67 | \$97,593.84 | \$127,989.36 | \$30,395.52 | \$191,984.00 |
| 06-50-404 - Transfer to Corporate | \$0.00 | \$8,333.33 | \$8,333.33 | \$50,000.00 | \$66,666.64 | \$16,666.64 | \$100,000.00 |
| Total Special Recreation | <u>\$0.00</u> | <u>\$24,332.00</u> | <u>\$24,332.00</u> | <u>\$147,593.84</u> | <u>\$194,656.00</u> | <u>\$47,062.16</u> | <u>\$291,984.00</u> |
| Total Expenses | <u>\$0.00</u> | <u>\$24,332.00</u> | <u>\$24,332.00</u> | <u>\$147,593.84</u> | <u>\$194,656.00</u> | <u>\$47,062.16</u> | <u>\$291,984.00</u> |
| Net Total | \$13,005.72 | \$0.00 | (\$13,005.72) | \$85,423.48 | \$0.00 | (\$85,423.48) | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
07 - Debt Service
May to December 2025

| 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 | \$11,838.17 | \$19,340.58 | \$7,502.41 | \$208,497.90 | \$154,724.64 | (\$53,773.26) | \$232,087.00 |
| 07-00-302 - Transfer from Corporate | \$0.00 | \$15,320.83 | \$15,320.83 | \$91,925.00 | \$122,566.64 | \$30,641.64 | \$183,850.00 |
| 07-00-324 - Alternate Bond Sale | \$0.00 | \$12,083.33 | \$12,083.33 | \$136,000.00 | \$96,666.64 | (\$39,333.36) | \$145,000.00 |
| Total Debt Service General | <u>\$11,838.17</u> | <u>\$46,744.74</u> | <u>\$34,906.57</u> | <u>\$436,422.90</u> | <u>\$373,957.92</u> | <u>(\$62,464.98)</u> | <u>\$560,937.00</u> |
| Total Revenues | <u>\$11,838.17</u> | <u>\$46,744.74</u> | <u>\$34,906.57</u> | <u>\$436,422.90</u> | <u>\$373,957.92</u> | <u>(\$62,464.98)</u> | <u>\$560,937.00</u> |
| Expenses | | | | | | | |
| Debt Service | | | | | | | |
| 07-50-325 - 2018 G.O. Bond-P | \$60,000.00 | \$5,000.00 | (\$55,000.00) | \$60,000.00 | \$40,000.00 | (\$20,000.00) | \$60,000.00 |
| 07-50-326 - 2018 G.O. Bond-I | \$22,646.88 | \$3,774.50 | (\$18,872.38) | \$45,293.76 | \$30,196.00 | (\$15,097.76) | \$45,294.00 |
| 07-50-402 - OPT Mini-Bond-P | \$0.00 | \$11,333.33 | \$11,333.33 | \$136,000.00 | \$90,666.64 | (\$45,333.36) | \$136,000.00 |
| 07-50-411 - 2019A Refunding Bonds-P | \$75,000.00 | \$6,250.00 | (\$68,750.00) | \$75,000.00 | \$50,000.00 | (\$25,000.00) | \$75,000.00 |
| 07-50-412 - 2019A Refunding Bonds-I | \$5,850.00 | \$975.00 | (\$4,875.00) | \$11,700.00 | \$7,800.00 | (\$3,900.00) | \$11,700.00 |
| 07-50-413 - 2019B Refunding Bonds-P | \$180,000.00 | \$15,000.00 | (\$165,000.00) | \$180,000.00 | \$120,000.00 | (\$60,000.00) | \$180,000.00 |
| 07-50-414 - 2019B Refunding Bonds-I | \$18,825.00 | \$3,137.50 | (\$15,687.50) | \$37,650.00 | \$25,100.00 | (\$12,550.00) | \$37,650.00 |
| 07-50-422 - OPT Mini-Bond-I | \$0.00 | \$441.08 | \$441.08 | \$4,964.00 | \$3,528.64 | (\$1,435.36) | \$5,293.00 |
| 07-50-473 - Legal Fees | \$0.00 | \$833.33 | \$833.33 | \$4,025.00 | \$6,666.64 | \$2,641.64 | \$10,000.00 |
| Total Debt Service | <u>\$362,321.88</u> | <u>\$46,744.74</u> | <u>(\$315,577.14)</u> | <u>\$554,632.76</u> | <u>\$373,957.92</u> | <u>(\$180,674.84)</u> | <u>\$560,937.00</u> |
| Total Expenses | <u>\$362,321.88</u> | <u>\$46,744.74</u> | <u>(\$315,577.14)</u> | <u>\$554,632.76</u> | <u>\$373,957.92</u> | <u>(\$180,674.84)</u> | <u>\$560,937.00</u> |
| Net Total | (\$350,483.71) | \$0.00 | \$350,483.71 | (\$118,209.86) | \$0.00 | \$118,209.86 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
08 - Social Security
May to December 2025

| 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 | | | | | | | |
| 08-00-300 - Transfer From Corporate | \$0.00 | \$2,866.33 | \$2,866.33 | \$17,198.00 | \$22,930.64 | \$5,732.64 | \$34,396.00 |
| 08-00-302 - Property Tax | \$3,495.27 | \$5,617.33 | \$2,122.06 | \$58,549.93 | \$44,938.64 | (\$13,611.29) | \$67,408.00 |
| 08-00-304 - Revenue Carryforward | \$0.00 | \$3,333.33 | \$3,333.33 | \$0.00 | \$26,666.64 | \$26,666.64 | \$40,000.00 |
| Total Social Security General | <u>\$3,495.27</u> | <u>\$11,816.99</u> | <u>\$8,321.72</u> | <u>\$75,747.93</u> | <u>\$94,535.92</u> | <u>\$18,787.99</u> | <u>\$141,804.00</u> |
| Total Revenues | <u>\$3,495.27</u> | <u>\$11,816.99</u> | <u>\$8,321.72</u> | <u>\$75,747.93</u> | <u>\$94,535.92</u> | <u>\$18,787.99</u> | <u>\$141,804.00</u> |
| Expenses | | | | | | | |
| Social Security | | | | | | | |
| 08-50-401 - Employer F.I.C.A. | \$8,148.39 | \$9,577.17 | \$1,428.78 | \$74,905.73 | \$76,617.36 | \$1,711.63 | \$114,926.00 |
| 08-50-402 - Employer Medicare | \$1,905.80 | \$2,239.83 | \$334.03 | \$17,518.40 | \$17,918.64 | \$400.24 | \$26,878.00 |
| Total Social Security | <u>\$10,054.19</u> | <u>\$11,817.00</u> | <u>\$1,762.81</u> | <u>\$92,424.13</u> | <u>\$94,536.00</u> | <u>\$2,111.87</u> | <u>\$141,804.00</u> |
| Total Expenses | <u>\$10,054.19</u> | <u>\$11,817.00</u> | <u>\$1,762.81</u> | <u>\$92,424.13</u> | <u>\$94,536.00</u> | <u>\$2,111.87</u> | <u>\$141,804.00</u> |
| Net Total | (\$6,558.92) | (\$0.01) | \$6,558.91 | (\$16,676.20) | (\$0.08) | \$16,676.12 | \$0.00 |

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
09 - Golf Course
May to December 2025

| 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 | | | | | | | |
| 09-00-300 - Revenue Carryforward | \$0.00 | \$6,900.00 | \$6,900.00 | \$0.00 | \$55,200.00 | \$55,200.00 | \$82,800.00 |
| 09-00-372 - Greens Fees | \$0.00 | \$27,666.67 | \$27,666.67 | \$346,067.60 | \$221,333.36 | (\$124,734.24) | \$332,000.00 |
| 09-00-373 - Driving Range Fees | \$274.00 | \$10,416.67 | \$10,142.67 | \$125,607.00 | \$83,333.36 | (\$42,273.64) | \$125,000.00 |
| 09-00-374 - Riding Rental Carts | \$0.00 | \$10,833.33 | \$10,833.33 | \$139,893.87 | \$86,666.64 | (\$53,227.23) | \$130,000.00 |
| 09-00-375 - Beverage Sales | \$0.00 | \$2,166.67 | \$2,166.67 | \$24,933.63 | \$17,333.36 | (\$7,600.27) | \$26,000.00 |
| 09-00-378 - Merchandise | \$0.00 | \$666.67 | \$666.67 | \$7,446.72 | \$5,333.36 | (\$2,113.36) | \$8,000.00 |
| 09-00-379 - Golf Lessons | \$75.00 | \$208.33 | \$133.33 | \$2,157.00 | \$1,666.64 | (\$490.36) | \$2,500.00 |
| 09-00-380 - Golf Leagues | \$0.00 | \$291.67 | \$291.67 | \$2,497.50 | \$2,333.36 | (\$164.14) | \$3,500.00 |
| 09-00-384 - Scholarship Revenue | \$0.00 | \$666.67 | \$666.67 | \$7,725.00 | \$5,333.36 | (\$2,391.64) | \$8,000.00 |
| 09-00-386 - Concession Revenue | \$0.00 | \$166.67 | \$166.67 | \$2,414.96 | \$1,333.36 | (\$1,081.60) | \$2,000.00 |
| 09-00-388 - Sales Tax Return Discount | (\$14.22) | \$4.17 | \$18.39 | \$211.63 | \$33.36 | (\$178.27) | \$50.00 |
| 09-00-392 - Adult Rental Clubs | \$0.00 | \$83.33 | \$83.33 | \$1,252.33 | \$666.64 | (\$585.69) | \$1,000.00 |
| Total Golf Course | \$334.78 | \$60,070.85 | \$59,736.07 | \$660,207.24 | \$480,566.80 | (\$179,640.44) | \$720,850.00 |
| Total Revenues | \$334.78 | \$60,070.85 | \$59,736.07 | \$660,207.24 | \$480,566.80 | (\$179,640.44) | \$720,850.00 |
| Expenses | | | | | | | |
| Golf Course | | | | | | | |
| 09-53-409 - Golf Course P.D. Seasonal | \$0.00 | \$8,333.33 | \$8,333.33 | \$97,098.07 | \$66,666.64 | (\$30,431.43) | \$100,000.00 |
| 09-53-480 - Office Supplies/Support | \$0.00 | \$333.33 | \$333.33 | \$105.32 | \$2,666.64 | \$2,561.32 | \$4,000.00 |
| 09-53-481 - Golf Cart Lease/YamaTrack | \$265.00 | \$2,750.00 | \$2,485.00 | \$19,793.65 | \$22,000.00 | \$2,206.35 | \$33,000.00 |
| 09-53-482 - Contracted Services | \$0.00 | \$833.33 | \$833.33 | \$4,137.00 | \$6,666.64 | \$2,529.64 | \$10,000.00 |
| 09-53-483 - Capital Improvements | \$0.00 | \$20,517.08 | \$20,517.08 | \$191,669.37 | \$164,136.64 | (\$27,532.73) | \$246,205.00 |
| 09-53-484 - Supplies | \$0.00 | \$666.67 | \$666.67 | \$4,307.91 | \$5,333.36 | \$1,025.45 | \$8,000.00 |
| 09-53-504 - Scholarship Expense | \$0.00 | \$666.67 | \$666.67 | \$0.00 | \$5,333.36 | \$5,333.36 | \$8,000.00 |
| 09-53-510 - Restaurant Equipment Repair | \$0.00 | \$83.33 | \$83.33 | \$711.45 | \$666.64 | (\$44.81) | \$1,000.00 |
| 09-53-514 - Beverage Supplies | \$0.00 | \$833.33 | \$833.33 | \$7,960.75 | \$6,666.64 | (\$1,294.11) | \$10,000.00 |
| 09-53-515 - Merchandise | \$0.00 | \$333.33 | \$333.33 | \$2,538.68 | \$2,666.64 | \$127.96 | \$4,000.00 |
| 09-53-516 - Contracted Greenskeeping | \$0.00 | \$17,637.08 | \$17,637.08 | \$211,645.00 | \$141,096.64 | (\$70,548.36) | \$211,645.00 |
| 09-53-518 - Community Grp/Org Support | \$0.00 | \$666.67 | \$666.67 | \$7,000.00 | \$5,333.36 | (\$1,666.64) | \$8,000.00 |
| 09-53-519 - Toptracer System | \$3,750.00 | \$3,333.33 | (\$416.67) | \$33,750.00 | \$26,666.64 | (\$7,083.36) | \$40,000.00 |
| 09-53-520 - Bank and CC Fees | \$1,087.50 | \$2,916.67 | \$1,829.17 | \$24,384.47 | \$23,333.36 | (\$1,051.11) | \$35,000.00 |
| 09-53-521 - Golf Course Concessions | \$45.93 | \$166.67 | \$120.74 | \$2,702.83 | \$1,333.36 | (\$1,369.47) | \$2,000.00 |
| Total Golf Course | \$5,148.43 | \$60,070.82 | \$54,922.39 | \$607,804.50 | \$480,566.56 | (\$127,237.94) | \$720,850.00 |
| Total Expenses | \$5,148.43 | \$60,070.82 | \$54,922.39 | \$607,804.50 | \$480,566.56 | (\$127,237.94) | \$720,850.00 |
| Net Total | (\$4,813.65) | \$0.03 | \$4,813.68 | \$52,402.74 | \$0.24 | (\$52,402.50) | \$0.00 |