FUND BALANCES
August 31, 2026

FUND NO.	*FUND DESCRIPTION*	*OPENING BALANCE*	*YTD RECEIPTS*	*YTD EXPENSES*	*CURRENT BALANCE*
1	CORPORATE	$517,873.74	$1,659,652.62	$849,515.30	$1,328,011.06
2	RECREATION	$466,465.88	$485,870.08	$531,796.33	$420,539.63
3	AUDIT	$15,864.67	$8,975.02	$16,000.00	$8,839.69
4	LIABILITY INSURANCE	$165,750.94	$55,008.70	$31,918.78	$188,840.86
5	PAVING & LIGHTING	$33,838.73	$6,757.65	$0.00	$40,596.38
6	SPECIAL RECREATION	$82,126.56	$157,002.82	$121,051.04	$118,078.34
7	DEBT SERVICE	$6,687.90	$123,448.75	$42,771.88	$87,364.77
8	SOCIAL SECURITY	$30,404.05	$110,849.19	$48,405.66	$92,847.58
9	GOLF COURSE	$318,975.99	$506,731.16	$280,795.93	$544,911.22
	TOTAL FSPD FUNDS:	**$1,637,988.46**	**$3,114,295.99**	**$1,922,254.92**	**$2,830,029.53**

CASH and LIABILITIES REPORT
August 31, 2026

ACCOUNT DESCRIPTION	*AUGUST*	*JULY*	*JUNE*	*MAY*
OPTCB CORPORATE CHECKING - 116	$228,419.69	$28,945.91	$79,149.16	$70,076.21
REC FRONT OFFICE CC - 118	5,666.00	9,694.69	11,647.64	7,246.99
REC WEB CC - 123	2,940.00	21,442.52	17,955.45	10,641.01
OPTCB DEPOSIT MM - 117	2,537,593.28	2,739,888.75	2,816,128.06	1,462,347.71
OPTCB FRONT OFFICE DEPOSIT - 124	3,832.00	3,797.00	3,170.00	2,085.00
GOLF CC -119	8,059.00	43,692.85	41,713.74	24,912.68
OPTCB GOLF DEPOSIT - 121	3,553.00	12,446.00	12,073.00	11,060.00
PUBLIC FUNDS MM - 100	56,457.38	56,454.98	56,452.59	56,450.11
OSLAD HUNTER PRAIRIE PARK - 125	6,090.24	6,080.70	6,071.29	6,061.32
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:	**$2,853,826.61**	**$2,923,659.42**	**$3,045,576.95**	**$1,652,097.05**
LESS LIABILITY ITEMS:				
Note Payable	0.00	0.00	0.00	0.00
Receivable	0.00	0.00	0.00	0.00
T.A.W. Loan	0.00	0.00	0.00	0.00
Employee 457(b)(7) Withholding	0.00	0.00	0.00	0.00
Less:				
Sales Tax	(2,012.19)	(2,106.45)	(2,202.00)	(1,836.55)
Rental Deposits	(5,939.03)	(6,639.03)	(6,389.03)	(6,639.03)
Rec Gift Certificates	0.00	0.00	0.00	0.00
Golf Gift Cards	(15,845.86)	(16,740.86)	(18,844.86)	(18,008.86)
TOTAL LIABILITIES:	**($23,797.08)**	**($25,486.34)**	**($27,435.89)**	**($26,484.44)**
TOTAL CASH LESS LIABILITIES:	**$2,830,029.53**	$2,898,173.08	$3,018,141.06	$1,625,612.61

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
01 - Corporate Accounts
May to August 2026

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							
01-00-301 - Property Tax	$75,867.24	$262,629.25	$186,762.01	$1,552,562.92	$1,050,517.00	($502,045.92)	$3,151,551.00
01-00-306 - Transfer from Special Rec	$0.00	$10,112.75	$10,112.75	$60,676.50	$40,451.00	($20,225.50)	$121,353.00
01-00-314 - PDRMA Incentives	$99.99	$208.33	$108.34	$99.99	$833.32	$733.33	$2,500.00
01-00-315 - OSLAD Grant Proceeds	$0.00	$25,000.00	$25,000.00	$0.00	$100,000.00	$100,000.00	$300,000.00
01-00-321 - Interest Income	$8,697.70	$8,333.33	($364.37)	$29,091.66	$33,333.32	$4,241.66	$100,000.00
01-00-322 - Miscellaneous	$19.25	$416.67	$397.42	$344.25	$1,666.68	$1,322.43	$5,000.00
01-00-358 - Developer Donations	$4,511.80	$2,500.00	($2,011.80)	$16,877.30	$10,000.00	($6,877.30)	$30,000.00
Total Corporate	$89,195.98	$309,200.33	$220,004.35	$1,659,652.62	$1,236,801.32	($422,851.30)	$3,710,404.00
Total Revenues	$89,195.98	$309,200.33	$220,004.35	$1,659,652.62	$1,236,801.32	($422,851.30)	$3,710,404.00
Expenses							
Administration							
01-50-400 - Clerical Salaries	$5,900.13	$7,500.00	$1,599.87	$22,809.90	$30,000.00	$7,190.10	$90,000.00
01-50-401 - Executive Director	$12,270.84	$12,270.83	($0.01)	$49,083.36	$49,083.32	($0.04)	$147,250.00
01-50-402 - Administrative Assistant	$6,386.00	$6,386.00	$0.00	$25,544.00	$25,544.00	$0.00	$76,632.00
01-50-403 - Health and Life Insurance	$20,344.96	$21,815.75	$1,470.79	$79,904.78	$87,263.00	$7,358.22	$261,789.00
01-50-404 - Accounting Services	$2,794.34	$2,666.67	($127.67)	$10,816.80	$10,666.68	($150.12)	$32,000.00
01-50-405 - Employer 457(b) Contribution	$7,375.72	$7,583.33	$207.61	$29,521.08	$30,333.32	$812.24	$91,000.00
01-50-406 - Bookkeeper	$5,287.72	$6,300.33	$1,012.61	$22,009.00	$25,201.32	$3,192.32	$75,604.00
01-50-415 - HSA Funding	$0.00	$3,111.17	$3,111.17	$34,000.00	$12,444.68	($21,555.32)	$37,334.00
01-50-416 - Supt Office Admin & Tech	$7,517.34	$7,517.33	($0.01)	$30,069.36	$30,069.32	($0.04)	$90,208.00
01-50-417 - Special Projects/Planning	$0.00	$833.33	$833.33	$10,000.00	$3,333.32	($6,666.68)	$10,000.00
01-50-421 - Supt of Recreation	$7,554.08	$7,554.08	$0.00	$30,216.32	$30,216.32	$0.00	$90,649.00
01-50-434 - Communications-Cable/Ph	$3,990.33	$5,166.67	$1,176.34	$16,033.92	$20,666.68	$4,632.76	$62,000.00
01-50-438 - Electric	$10,885.51	$10,833.33	($52.18)	$40,328.94	$43,333.32	$3,004.38	$130,000.00
01-50-441 - Water and Sewer	$6,233.19	$2,666.67	($3,566.52)	$11,350.97	$10,666.68	($684.29)	$32,000.00
01-50-443 - Natural Gas	$1,270.56	$3,750.00	$2,479.44	$13,489.26	$15,000.00	$1,510.74	$45,000.00
01-50-446 - Postage	$30.56	$666.67	$636.11	$2,185.79	$2,666.68	$480.89	$8,000.00
01-50-447 - Copier Lease/Usage	$683.92	$750.00	$66.08	$2,616.63	$3,000.00	$383.37	$9,000.00
01-50-470 - Training/Membrshp/Support	$1,076.07	$3,750.00	$2,673.93	$10,017.92	$15,000.00	$4,982.08	$45,000.00
01-50-471 - Office Supplies	$211.47	$708.33	$496.86	$1,093.40	$2,833.32	$1,739.92	$8,500.00
01-50-472 - Computer Maintenance	$0.00	$2,500.00	$2,500.00	$1,146.79	$10,000.00	$8,853.21	$30,000.00
01-50-484 - Transfer to Social Security	$0.00	$5,951.58	$5,951.58	$71,419.00	$23,806.32	($47,612.68)	$71,419.00
01-50-490 - Transfer to Debt Service	$0.00	$13,903.50	$13,903.50	$0.00	$55,614.00	$55,614.00	$166,842.00
01-50-492 - Transfer to Rec B & G	$0.00	$9,148.58	$9,148.58	$0.00	$36,594.32	$36,594.32	$109,783.00
01-50-495 - Contracted IT Services	$6,536.25	$6,536.25	$0.00	$26,145.00	$26,145.00	$0.00	$78,435.00
01-50-496 - SHSD 161 Charges	$0.00	$4,166.67	$4,166.67	$0.00	$16,666.68	$16,666.68	$50,000.00
01-50-499 - NBS & Health EQ Admin Fees	$0.00	$125.00	$125.00	$246.00	$500.00	$254.00	$1,500.00
01-50-500 - Travel Reimbursement	$0.00	$41.67	$41.67	$0.00	$166.68	$166.68	$500.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
01 - Corporate Accounts
May to August 2026

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)
01-50-501 - PDRMA Disbursements	$0.00	$208.33	$208.33	$250.00	$833.32	$583.32	$2,500.00
01-50-502 - Front Office Supervisor	$3,766.26	$4,099.33	$333.07	$15,141.91	$16,397.32	$1,255.41	$49,192.00
01-50-503 - Software	$3,126.55	$7,250.00	$4,123.45	$43,878.61	$29,000.00	($14,878.61)	$87,000.00
Total Administration	$113,241.80	$165,761.40	$52,519.60	$599,318.74	$663,045.60	$63,726.86	$1,989,137.00
Building & Grounds Operations							
01-51-401 - Capital Improvement Projects	$11,026.02	$88,922.25	$77,896.23	$87,019.72	$355,689.00	$268,669.28	$1,067,067.00
01-51-402 - Contracted Nat Areas Maint	$0.00	$2,500.00	$2,500.00	$0.00	$10,000.00	$10,000.00	$30,000.00
01-51-406 - Park Foreman	$5,166.66	$5,166.67	$0.01	$20,189.68	$20,666.68	$477.00	$62,000.00
01-51-407 - Building Equip Maint	$0.00	$2,500.00	$2,500.00	$0.00	$10,000.00	$10,000.00	$30,000.00
01-51-408 - Superintendent of Parks	$8,888.92	$8,888.92	$0.00	$35,555.68	$35,555.68	$0.00	$106,667.00
01-51-410 - Building Maint Supplies	$2,221.00	$1,333.33	($887.67)	$5,575.63	$5,333.32	($242.31)	$16,000.00
01-51-411 - Building Repair	$3,419.00	$8,333.33	$4,914.33	$27,133.00	$33,333.32	$6,200.32	$100,000.00
01-51-415 - Asst Supt of Parks	$5,256.34	$5,256.33	($0.01)	$21,025.36	$21,025.32	($0.04)	$63,076.00
01-51-416 - Seasonal Salaries	$13,396.60	$10,500.00	($2,896.60)	$53,697.49	$42,000.00	($11,697.49)	$126,000.00
01-51-417 - Contracted Landscape Maint	$0.00	$8,000.00	$8,000.00	$0.00	$32,000.00	$32,000.00	$96,000.00
Total Building & Grounds Operations	$49,374.54	$141,400.83	$92,026.29	$250,196.56	$565,603.32	$315,406.76	$1,696,810.00
Capital Equip.& Lease Loans							
01-52-490 - Track Loader Lease-P	$0.00	$1,973.33	$1,973.33	$0.00	$7,893.32	$7,893.32	$23,680.00
01-52-491 - Track Loader Lease-I	$0.00	$64.75	$64.75	$0.00	$259.00	$259.00	$777.00
Total Capital Equip.& Lease Loans	$0.00	$2,038.08	$2,038.08	$0.00	$8,152.32	$8,152.32	$24,457.00
Total Expenses	$162,616.34	$309,200.31	$146,583.97	$849,515.30	$1,236,801.24	$387,285.94	$3,710,404.00
Net Total	($73,420.36)	$0.02	$73,420.38	$810,137.32	$0.08	($810,137.24)	$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02 - Programming
May to August 2026

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							
02-00-326 - Transfer from ELC	$0.00	$3,650.42	$3,650.42	$0.00	$14,601.68	$14,601.68	$43,805.00
02-00-327 - Transfer from BAS	$0.00	$4,250.00	$4,250.00	$0.00	$17,000.00	$17,000.00	$51,000.00
02-00-328 - Transfer from Dance	$0.00	$4,445.33	$4,445.33	$0.00	$17,781.32	$17,781.32	$53,344.00
02-00-353 - Program Fees	$9,561.65	$18,750.00	$9,188.35	$135,340.15	$75,000.00	($60,340.15)	$225,000.00
02-00-354 - Non-Resident Fees	$1,227.00	$4,166.67	$2,939.67	$16,702.00	$16,666.68	($35.32)	$50,000.00
02-00-359 - Donations	$0.00	$83.33	$83.33	$0.00	$333.32	$333.32	$1,000.00
02-00-360 - Facility Rentals	$2,276.00	$2,500.00	$224.00	$12,551.00	$10,000.00	($2,551.00)	$30,000.00
02-00-375 - Program Refunds	($111.15)	$0.00	$111.15	($2,576.66)	$0.00	$2,576.66	$0.00
Total Programming	$12,953.50	$37,845.75	$24,892.25	$162,016.49	$151,383.00	($10,633.49)	$454,149.00
Total Revenues	$12,953.50	$37,845.75	$24,892.25	$162,016.49	$151,383.00	($10,633.49)	$454,149.00
Expenses							
Programming							
02-53-403 - Instructor Salaries	$28,825.96	$9,187.50	($19,638.46)	$85,861.45	$36,750.00	($49,111.45)	$110,250.00
02-53-416 - Rental Permit Fee	$700.00	$250.00	($450.00)	$1,225.00	$1,000.00	($225.00)	$3,000.00
02-53-417 - Recreation Supervisors	$11,229.08	$13,569.08	$2,340.00	$46,658.52	$54,276.32	$7,617.80	$162,829.00
02-53-447 - Brochure Printing	$0.00	$2,250.00	$2,250.00	$7,300.00	$9,000.00	$1,700.00	$27,000.00
02-53-452 - Bank and CC Fees	$1,823.80	$2,166.67	$342.87	$5,445.67	$8,666.68	$3,221.01	$26,000.00
02-53-455 - Professional Contract Svcs	$1,800.00	$1,666.67	($133.33)	$5,457.00	$6,666.68	$1,209.68	$20,000.00
02-53-464 - Capital Purchases	$0.00	$3,333.33	$3,333.33	$0.00	$13,333.32	$13,333.32	$40,000.00
02-53-472 - REC Program Supplies	$8,773.46	$4,422.50	($4,350.96)	$17,239.33	$17,690.00	$450.67	$53,070.00
02-53-480 - Facility Monitors	$678.69	$1,000.00	$321.31	$2,667.81	$4,000.00	$1,332.19	$12,000.00
Total Programming	$53,830.99	$37,845.75	($15,985.24)	$171,854.78	$151,383.00	($20,471.78)	$454,149.00
Total Expenses	$53,830.99	$37,845.75	($15,985.24)	$171,854.78	$151,383.00	($20,471.78)	$454,149.00
Net Total	($40,877.49)	$0.00	$40,877.49	($9,838.29)	$0.00	$9,838.29	$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.1 - Building and Grounds
May to August 2026

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	$9,267.26	$32,074.00	$22,806.74	$195,598.79	$128,296.00	($67,302.79)	$384,888.00
02-00-302 - Replacement Tax	$72.58	$166.67	$94.09	$649.30	$666.68	$17.38	$2,000.00
02-00-303 - Transfer from Corporate	$0.00	$9,148.58	$9,148.58	$0.00	$36,594.32	$36,594.32	$109,783.00
02-00-308 - Excess Equipment Sale	$0.00	$833.33	$833.33	$0.00	$3,333.32	$3,333.32	$10,000.00
Total Building and Grounds	$9,339.84	$42,222.58	$32,882.74	$196,248.09	$168,890.32	($27,357.77)	$506,671.00
Total Revenues	$9,339.84	$42,222.58	$32,882.74	$196,248.09	$168,890.32	($27,357.77)	$506,671.00
Expenses							
Building and Grounds							
02-51-404 - Contracted Mowing	$33,476.25	$12,083.33	($21,392.92)	$108,552.75	$48,333.32	($60,219.43)	$145,000.00
02-51-417 - Maintenance Supplies/Svcs	$9,417.12	$10,416.67	$999.55	$58,325.20	$41,666.68	($16,658.52)	$125,000.00
02-51-418 - Equipment Purchase/Rental	$41.75	$833.33	$791.58	$2,794.21	$3,333.32	$539.11	$10,000.00
02-51-419 - Equipment Repair/Parts	$460.00	$3,750.00	$3,290.00	$22,990.48	$15,000.00	($7,990.48)	$45,000.00
02-51-420 - Pond/Fountain Maint	$4,021.32	$2,500.00	($1,521.32)	$9,512.81	$10,000.00	$487.19	$30,000.00
02-51-421 - Landscape Design/Imp	$0.00	$833.33	$833.33	$0.00	$3,333.32	$3,333.32	$10,000.00
02-51-426 - Refuse & Porta Potties	$4,414.13	$4,166.67	($247.46)	$17,982.25	$16,666.68	($1,315.57)	$50,000.00
02-51-428 - Building Custodian	$1,935.45	$2,222.58	$287.13	$8,318.57	$8,890.32	$571.75	$26,671.00
02-51-429 - Maintenance Laborer	$0.00	$2,083.33	$2,083.33	$0.00	$8,333.32	$8,333.32	$25,000.00
02-51-476 - Gas/Diesel/Oil	$2,658.88	$3,333.33	$674.45	$11,961.09	$13,333.32	$1,372.23	$40,000.00
Total Building and Grounds	$56,424.90	$42,222.57	($14,202.33)	$240,437.36	$168,890.28	($71,547.08)	$506,671.00
Total Expenses	$56,424.90	$42,222.57	($14,202.33)	$240,437.36	$168,890.28	($71,547.08)	$506,671.00
Net Total	($47,085.06)	$0.01	$47,085.07	($44,189.27)	$0.04	$44,189.31	$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.2 - Early Learning Center
May to August 2026

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	$2,722.50	$10,416.67	$7,694.17	$3,660.16	$41,666.68	$38,006.52	$125,000.00
Total Early Learning Center	$2,722.50	$10,416.67	$7,694.17	$3,660.16	$41,666.68	$38,006.52	$125,000.00
Total Revenues	$2,722.50	$10,416.67	$7,694.17	$3,660.16	$41,666.68	$38,006.52	$125,000.00
Expenses							
Early Learning Center							
02-53-411 - Staff Salaries	$681.50	$6,182.92	$5,501.42	$10,502.69	$24,731.68	$14,228.99	$74,195.00
02-53-413 - ELC Program Supplies	$157.30	$583.33	$426.03	$691.70	$2,333.32	$1,641.62	$7,000.00
02-53-415 - Transfer to Rec Programs	$0.00	$3,650.42	$3,650.42	$0.00	$14,601.68	$14,601.68	$43,805.00
Total Early Learning Center	$838.80	$10,416.67	$9,577.87	$11,194.39	$41,666.68	$30,472.29	$125,000.00
Total Expenses	$838.80	$10,416.67	$9,577.87	$11,194.39	$41,666.68	$30,472.29	$125,000.00
Net Total	$1,883.70	$0.00	($1,883.70)	($7,534.23)	$0.00	$7,534.23	$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.3 - F.A.N.
May to August 2026

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	$803.00	$4,583.33	$3,780.33	$7,565.00	$18,333.32	$10,768.32	$55,000.00
02-00-362 - Daily Admission Fees	$4,910.00	$5,500.00	$590.00	$19,645.00	$22,000.00	$2,355.00	$66,000.00
02-00-363 - Group Rental Income	$1,700.00	$1,666.67	($33.33)	$9,462.25	$6,666.68	($2,795.57)	$20,000.00
Total F.A.N.	$7,413.00	$11,750.00	$4,337.00	$36,672.25	$47,000.00	$10,327.75	$141,000.00
Total Revenues	$7,413.00	$11,750.00	$4,337.00	$36,672.25	$47,000.00	$10,327.75	$141,000.00
Expenses							
F.A.N.							
02-53-445 - Building Supervisors	$8,234.13	$7,666.67	($567.46)	$32,336.71	$30,666.68	($1,670.03)	$92,000.00
02-53-446 - F.A.N. Program Supplies	$0.00	$416.67	$416.67	$1,092.32	$1,666.68	$574.36	$5,000.00
02-53-449 - Improvement Projects	$0.00	$416.67	$416.67	$0.00	$1,666.68	$1,666.68	$5,000.00
02-53-453 - Building Custodian	$763.21	$2,382.25	$1,619.04	$1,021.82	$9,529.00	$8,507.18	$28,587.00
02-53-457 - Facility/Equipment Repairs	$237.50	$867.75	$630.25	$1,706.32	$3,471.00	$1,764.68	$10,413.00
Total F.A.N.	$9,234.84	$11,750.01	$2,515.17	$36,157.17	$47,000.04	$10,842.87	$141,000.00
Total Expenses	$9,234.84	$11,750.01	$2,515.17	$36,157.17	$47,000.04	$10,842.87	$141,000.00
Net Total	($1,821.84)	($0.01)	$1,821.83	$515.08	($0.04)	($515.12)	$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.4 - B.& A.S.
May to August 2026

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	$27,224.00	$12,250.00	($14,974.00)	$36,706.00	$49,000.00	$12,294.00	$147,000.00
Total Before & After School Program	$27,224.00	$12,250.00	($14,974.00)	$36,706.00	$49,000.00	$12,294.00	$147,000.00
Total Revenues	$27,224.00	$12,250.00	($14,974.00)	$36,706.00	$49,000.00	$12,294.00	$147,000.00
Expenses							
Before & After School Program							
02-53-461 - Staff Salaries	$148.00	$7,500.00	$7,352.00	$9,905.23	$30,000.00	$20,094.77	$90,000.00
02-53-462 - BAS Program Supplies	$317.65	$500.00	$182.35	$1,191.45	$2,000.00	$808.55	$6,000.00
02-53-463 - Transfer to Rec Programs	$0.00	$4,250.00	$4,250.00	$0.00	$17,000.00	$17,000.00	$51,000.00
Total Before & After School Program	$465.65	$12,250.00	$11,784.35	$11,096.68	$49,000.00	$37,903.32	$147,000.00
Total Expenses	$465.65	$12,250.00	$11,784.35	$11,096.68	$49,000.00	$37,903.32	$147,000.00
Net Total	$26,758.35	$0.00	($26,758.35)	$25,609.32	$0.00	($25,609.32)	$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
02.5 - Dance Program
May to August 2026

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	$26,601.40	$37,649.50	$11,048.10	$49,951.12	$150,598.00	$100,646.88	$451,794.00
02-00-383 - Dance Apparel/Misc	$0.00	$833.33	$833.33	$615.97	$3,333.32	$2,717.35	$10,000.00
Total Dance Program Income	$26,601.40	$38,482.83	$11,881.43	$50,567.09	$153,931.32	$103,364.23	$461,794.00
Total Revenues	$26,601.40	$38,482.83	$11,881.43	$50,567.09	$153,931.32	$103,364.23	$461,794.00
Expenses							
Dance Program Expense							
02-53-470 - Dance Instructors/Aides	$11,478.79	$16,537.50	$5,058.71	$42,698.90	$66,150.00	$23,451.10	$198,450.00
02-53-471 - Dance Travel	$0.00	$833.33	$833.33	$649.38	$3,333.32	$2,683.94	$10,000.00
02-53-477 - Equipment Purchases	$0.00	$375.00	$375.00	$0.00	$1,500.00	$1,500.00	$4,500.00
02-53-478 - Dance Program Supplies	$94.42	$1,541.67	$1,447.25	$9,744.84	$6,166.68	($3,578.16)	$18,500.00
02-53-479 - Transfer to Rec Programs	$0.00	$4,445.33	$4,445.33	$0.00	$17,781.32	$17,781.32	$53,344.00
02-53-482 - Dance Costumes	$0.00	$2,916.67	$2,916.67	$1,011.57	$11,666.68	$10,655.11	$35,000.00
02-53-486 - Dance Competition Fees	$1,721.25	$10,416.67	$8,695.42	$1,721.25	$41,666.68	$39,945.43	$125,000.00
02-53-487 - Pro Dance Contract Services	$2,325.00	$416.67	($1,908.33)	$2,325.00	$1,666.68	($658.32)	$5,000.00
02-53-488 - Hall Monitor	$1,320.00	$1,000.00	($320.00)	$2,905.01	$4,000.00	$1,094.99	$12,000.00
Total Dance Program Expense	$16,939.46	$38,482.84	$21,543.38	$61,055.95	$153,931.36	$92,875.41	$461,794.00
Total Expenses	$16,939.46	$38,482.84	$21,543.38	$61,055.95	$153,931.36	$92,875.41	$461,794.00
Net Total	$9,661.94	($0.01)	($9,661.95)	($10,488.86)	($0.04)	$10,488.82	$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
03 - Audit
May to August 2026

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	$428.82	$1,433.92	$1,005.10	$8,975.02	$5,735.68	($3,239.34)	$17,207.00
03-00-302 - Revenue Carryforward	$0.00	$128.58	$128.58	$0.00	$514.32	$514.32	$1,543.00
Total Audit General	$428.82	$1,562.50	$1,133.68	$8,975.02	$6,250.00	($2,725.02)	$18,750.00
Total Revenues	$428.82	$1,562.50	$1,133.68	$8,975.02	$6,250.00	($2,725.02)	$18,750.00
Expenses							
Audit							
03-50-401 - Accounting Services	$0.00	$1,562.50	$1,562.50	$16,000.00	$6,250.00	($9,750.00)	$18,750.00
Total Audit	$0.00	$1,562.50	$1,562.50	$16,000.00	$6,250.00	($9,750.00)	$18,750.00
Total Expenses	$0.00	$1,562.50	$1,562.50	$16,000.00	$6,250.00	($9,750.00)	$18,750.00
Net Total	$428.82	$0.00	($428.82)	($7,024.98)	$0.00	$7,024.98	$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
04 - Liability Insurance
May to August 2026

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	$2,608.64	$8,980.75	$6,372.11	$55,008.70	$35,923.00	($19,085.70)	$107,769.00
04-00-321 - Revenue Carryforward	$0.00	$3,000.00	$3,000.00	$0.00	$12,000.00	$12,000.00	$36,000.00
Total Insurance General	$2,608.64	$11,980.75	$9,372.11	$55,008.70	$47,923.00	($7,085.70)	$143,769.00
Total Revenues	$2,608.64	$11,980.75	$9,372.11	$55,008.70	$47,923.00	($7,085.70)	$143,769.00
Expenses							
Liability Insurance							
04-50-412 - Safety Coordinator Sal	$0.00	$1,333.33	$1,333.33	$1,097.80	$5,333.32	$4,235.52	$16,000.00
04-50-430 - PDRMA	$0.00	$5,166.67	$5,166.67	$14,951.25	$20,666.68	$5,715.43	$62,000.00
04-50-431 - State Unemployment Ins	$496.19	$708.33	$212.14	$2,181.94	$2,833.32	$651.38	$8,500.00
04-50-432 - Legal Fees	$192.50	$833.33	$640.83	$682.50	$3,333.32	$2,650.82	$10,000.00
04-50-434 - Risk Management	$892.00	$1,980.75	$1,088.75	$5,937.19	$7,923.00	$1,985.81	$23,769.00
04-50-437 - Contracted Services	$2,970.55	$1,458.33	($1,512.22)	$3,175.55	$5,833.32	$2,657.77	$17,500.00
04-50-438 - Legal Publications	$89.99	$83.33	($6.66)	$151.99	$333.32	$181.33	$1,000.00
04-50-441 - Supplies	$35.71	$416.67	$380.96	$3,740.56	$1,666.68	($2,073.88)	$5,000.00
Total Liability Insurance	$4,676.94	$11,980.74	$7,303.80	$31,918.78	$47,922.96	$16,004.18	$143,769.00
Total Expenses	$4,676.94	$11,980.74	$7,303.80	$31,918.78	$47,922.96	$16,004.18	$143,769.00
Net Total	($2,068.30)	$0.01	$2,068.31	$23,089.92	$0.04	($23,089.88)	$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
05 - Paving & Lighting
May to August 2026

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							
05-00-300 - Revenue Carryforward	$0.00	$1,416.67	$1,416.67	$0.00	$5,666.68	$5,666.68	$17,000.00
05-00-301 - Property Tax	$323.19	$1,056.58	$733.39	$6,757.65	$4,226.32	($2,531.33)	$12,679.00
Total Paving & Lighting General	$323.19	$2,473.25	$2,150.06	$6,757.65	$9,893.00	$3,135.35	$29,679.00
Total Revenues	$323.19	$2,473.25	$2,150.06	$6,757.65	$9,893.00	$3,135.35	$29,679.00
Expenses							
Paving & Lighting							
05-50-401 - Paving	$0.00	$2,339.17	$2,339.17	$0.00	$9,356.68	$9,356.68	$28,070.00
05-50-402 - Lighting	$0.00	$134.08	$134.08	$0.00	$536.32	$536.32	$1,609.00
Total Paving & Lighting	$0.00	$2,473.25	$2,473.25	$0.00	$9,893.00	$9,893.00	$29,679.00
Total Expenses	$0.00	$2,473.25	$2,473.25	$0.00	$9,893.00	$9,893.00	$29,679.00
Net Total	$323.19	$0.00	($323.19)	$6,757.65	$0.00	($6,757.65)	$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
06 - Special Recreation
May to August 2026

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	$7,788.03	$27,093.08	$19,305.05	$157,002.82	$108,372.32	($48,630.50)	$325,117.00
Total Special Recreation General	$7,788.03	$27,093.08	$19,305.05	$157,002.82	$108,372.32	($48,630.50)	$325,117.00
Total Revenues	$7,788.03	$27,093.08	$19,305.05	$157,002.82	$108,372.32	($48,630.50)	$325,117.00
Expenses							
Special Recreation							
06-50-401 - Payment to LWSRA	$0.00	$16,980.33	$16,980.33	$60,374.54	$67,921.32	$7,546.78	$203,764.00
06-50-404 - Transfer to Corporate	$0.00	$10,112.75	$10,112.75	$60,676.50	$40,451.00	($20,225.50)	$121,353.00
Total Special Recreation	$0.00	$27,093.08	$27,093.08	$121,051.04	$108,372.32	($12,678.72)	$325,117.00
Total Expenses	$0.00	$27,093.08	$27,093.08	$121,051.04	$108,372.32	($12,678.72)	$325,117.00
Net Total	$7,788.03	$0.00	($7,788.03)	$35,951.78	$0.00	($35,951.78)	$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
07 - Debt Service
May to August 2026

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	$5,977.51	$20,753.75	$14,776.24	$123,448.75	$83,015.00	($40,433.75)	$249,045.00
07-00-302 - Transfer from Corporate	$0.00	$13,903.50	$13,903.50	$0.00	$55,614.00	$55,614.00	$166,842.00
07-00-324 - Alternate Bond Sale	$0.00	$12,083.33	$12,083.33	$0.00	$48,333.32	$48,333.32	$145,000.00
Total Debt Service General	$5,977.51	$46,740.58	$40,763.07	$123,448.75	$186,962.32	$63,513.57	$560,887.00
Total Revenues	$5,977.51	$46,740.58	$40,763.07	$123,448.75	$186,962.32	$63,513.57	$560,887.00
Expenses							
Debt Service							
07-50-325 - 2018 G.O. Bond-P	$0.00	$5,416.67	$5,416.67	$0.00	$21,666.68	$21,666.68	$65,000.00
07-50-326 - 2018 G.O. Bond-I	$0.00	$3,574.50	$3,574.50	$21,446.88	$14,298.00	($7,148.88)	$42,894.00
07-50-402 - OPT Mini-Bond-P	$0.00	$11,333.33	$11,333.33	$0.00	$45,333.32	$45,333.32	$136,000.00
07-50-411 - 2019A Refunding Bonds-P	$0.00	$6,250.00	$6,250.00	$0.00	$25,000.00	$25,000.00	$75,000.00
07-50-412 - 2019A Refunding Bonds-I	$0.00	$787.50	$787.50	$4,725.00	$3,150.00	($1,575.00)	$9,450.00
07-50-413 - 2019B Refunding Bonds-P	$0.00	$15,416.67	$15,416.67	$0.00	$61,666.68	$61,666.68	$185,000.00
07-50-414 - 2019B Refunding Bonds-I	$0.00	$2,687.50	$2,687.50	$16,125.00	$10,750.00	($5,375.00)	$32,250.00
07-50-422 - OPT Mini-Bond-I	$0.00	$441.08	$441.08	$0.00	$1,764.32	$1,764.32	$5,293.00
07-50-473 - Legal Fees	$0.00	$833.33	$833.33	$475.00	$3,333.32	$2,858.32	$10,000.00
Total Debt Service	$0.00	$46,740.58	$46,740.58	$42,771.88	$186,962.32	$144,190.44	$560,887.00
Total Expenses	$0.00	$46,740.58	$46,740.58	$42,771.88	$186,962.32	$144,190.44	$560,887.00
Net Total	$5,977.51	$0.00	($5,977.51)	$80,676.87	$0.00	($80,676.87)	$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
08 - Social Security
May to August 2026

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	$5,951.58	$5,951.58	$71,419.00	$23,806.32	($47,612.68)	$71,419.00
08-00-302 - Property Tax	$1,919.12	$6,641.17	$4,722.05	$39,430.19	$26,564.68	($12,865.51)	$79,694.00
Total Social Security General	$1,919.12	$12,592.75	$10,673.63	$110,849.19	$50,371.00	($60,478.19)	$151,113.00
Total Revenues	$1,919.12	$12,592.75	$10,673.63	$110,849.19	$50,371.00	($60,478.19)	$151,113.00
Expenses							
Social Security							
08-50-401 - Employer F.I.C.A.	$9,957.91	$10,221.67	$263.76	$39,230.52	$40,886.68	$1,656.16	$122,660.00
08-50-402 - Employer Medicare	$2,329.01	$2,371.08	$42.07	$9,175.14	$9,484.32	$309.18	$28,453.00
Total Social Security	$12,286.92	$12,592.75	$305.83	$48,405.66	$50,371.00	$1,965.34	$151,113.00
Total Expenses	$12,286.92	$12,592.75	$305.83	$48,405.66	$50,371.00	$1,965.34	$151,113.00
Net Total	($10,367.80)	$0.00	$10,367.80	$62,443.53	$0.00	($62,443.53)	$0.00

Frankfort Square Park District
**** Department Analysis of Revenues & Expenses ****
09 - Golf Course
May to August 2026

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							
09-00-372 - Greens Fees	$61,181.00	$30,000.00	($31,181.00)	$260,143.25	$120,000.00	($140,143.25)	$360,000.00
09-00-373 - Driving Range Fees	$25,325.00	$11,250.00	($14,075.00)	$115,870.00	$45,000.00	($70,870.00)	$135,000.00
09-00-374 - Riding Rental Carts	$20,526.17	$12,083.33	($8,442.84)	$84,746.03	$48,333.32	($36,412.71)	$145,000.00
09-00-375 - Beverage Sales	$5,821.50	$2,166.67	($3,654.83)	$20,788.91	$8,666.68	($12,122.23)	$26,000.00
09-00-378 - Merchandise	$1,532.38	$666.67	($865.71)	$7,422.71	$2,666.68	($4,756.03)	$8,000.00
09-00-379 - Golf Lessons	$1,309.27	$500.00	($809.27)	$2,984.27	$2,000.00	($984.27)	$6,000.00
09-00-380 - Golf Leagues	$0.00	$291.67	$291.67	$6,900.00	$1,166.68	($5,733.32)	$3,500.00
09-00-384 - Scholarship Revenue	$3,300.00	$666.67	($2,633.33)	$4,300.00	$2,666.68	($1,633.32)	$8,000.00
09-00-386 - Concession Revenue	$680.37	$208.33	($472.04)	$2,516.89	$833.32	($1,683.57)	$2,500.00
09-00-388 - Sales Tax Return Discount	$37.00	$16.67	($20.33)	$124.58	$66.68	($57.90)	$200.00
09-00-392 - Adult Rental Clubs	$130.84	$100.00	($30.84)	$934.52	$400.00	($534.52)	$1,200.00
Total Golf Course	$119,843.53	$57,950.01	($61,893.52)	$506,731.16	$231,800.04	($274,931.12)	$695,400.00
Total Revenues	$119,843.53	$57,950.01	($61,893.52)	$506,731.16	$231,800.04	($274,931.12)	$695,400.00
Expenses							
Golf Course							
09-53-409 - Golf Course P.D. Seasonal	$12,599.88	$8,750.00	($3,849.88)	$55,184.27	$35,000.00	($20,184.27)	$105,000.00
09-53-480 - Office Supplies/Support	$560.00	$166.67	($393.33)	$560.00	$666.68	$106.68	$2,000.00
09-53-481 - Golf Cart Lease/YamaTrack	$3,733.47	$2,750.00	($983.47)	$16,216.15	$11,000.00	($5,216.15)	$33,000.00
09-53-482 - Contracted Services	$0.00	$1,666.67	$1,666.67	$1,700.00	$6,666.68	$4,966.68	$20,000.00
09-53-483 - Capital Improvements	$5,257.00	$17,170.25	$11,913.25	$25,256.00	$68,681.00	$43,425.00	$206,043.00
09-53-484 - Supplies	$231.04	$666.67	$435.63	$11,382.67	$2,666.68	($8,715.99)	$8,000.00
09-53-504 - Scholarship Expense	$0.00	$666.67	$666.67	$0.00	$2,666.68	$2,666.68	$8,000.00
09-53-510 - Restaurant Equipment Repair	$750.00	$83.33	($666.67)	$1,210.33	$333.32	($877.01)	$1,000.00
09-53-514 - Beverage Supplies	$1,733.55	$833.33	($900.22)	$8,520.10	$3,333.32	($5,186.78)	$10,000.00
09-53-515 - Merchandise	$0.00	$333.33	$333.33	$2,260.27	$1,333.32	($926.95)	$4,000.00
09-53-516 - Contracted Greenskeeping	$31,051.00	$18,113.08	($12,937.92)	$124,204.00	$72,452.32	($51,751.68)	$217,357.00
09-53-518 - Community Grp/Org Support	$0.00	$666.67	$666.67	$0.00	$2,666.68	$2,666.68	$8,000.00
09-53-519 - Toptracer System	$4,200.00	$2,916.67	($1,283.33)	$15,450.00	$11,666.68	($3,783.32)	$35,000.00
09-53-520 - Bank and CC Fees	$4,024.01	$2,916.67	($1,107.34)	$15,931.48	$11,666.68	($4,264.80)	$35,000.00
09-53-521 - Golf Course Concessions	$1,027.82	$250.00	($777.82)	$2,920.66	$1,000.00	($1,920.66)	$3,000.00
Total Golf Course	$65,167.77	$57,950.01	($7,217.76)	$280,795.93	$231,800.04	($48,995.89)	$695,400.00
Total Expenses	$65,167.77	$57,950.01	($7,217.76)	$280,795.93	$231,800.04	($48,995.89)	$695,400.00
Net Total	$54,675.76	$0.00	($54,675.76)	$225,935.23	$0.00	($225,935.23)	$0.00