

FUND BALANCES

February 28, 2014

<i>FUND NO.</i>	<i>FUND DESCRIPTION</i>	<i>OPENING BALANCE</i>	<i>YTD RECEIPTS</i>	<i>YTD EXPENSES</i>	<i>CURRENT BALANCE</i>
1	CORPORATE	220,200.90	\$1,814,429.88	\$1,623,980.90	\$410,649.88
2	RECREATION	45,790.12	889,690.96	868,117.87	67,363.21
3	AUDIT	(15,258.22)	13,433.83	18,600.00	(20,424.39)
4	LIABILITY INSURANCE	(19,418.04)	80,605.79	77,487.70	(16,299.95)
5	PAVING & LIGHTING	(589.04)	12,917.22	29,788.00	(17,459.82)
6	SPECIAL RECREATION	7,550.50	206,680.67	140,408.44	73,822.73
7	DEBT SERVICE	(6,747.97)	751,877.47	840,530.47	(95,400.97)
8	SOCIAL SECURITY	28,452.57	107,474.38	86,884.21	49,042.74
9	GOLF COURSE	(115,311.10)	356,474.69	334,081.94	(92,918.35)
TOTAL F.S.P.D. FUNDS		\$144,669.72	\$4,233,584.89	\$4,019,879.53	\$358,375.08

CASH and LIABILITIES REPORT

February 28, 2014

<i>ACCOUNT DESCRIPTION</i>	<i>FEBRUARY</i>	<i>JANUARY</i>	<i>DECEMBER</i>	<i>NOVEMBER</i>
IL TREAS. POOL	\$204,641.71	\$400,303.98	\$405,513.11	\$1,100,782.30
OPTCB CORP CHK - 1004	(980.63)	9,488.82	2,623.43	7,384.14
OPTCB REC CC - 1012	7,102.94	18,804.39	7,225.66	3,468.06
OPTCB DEPOSIT MM - 0849	159,268.30	28,650.08	151,619.81	93,583.44
OPTCB GOLF CC -1020	1,529.79	1,584.19	1,603.08	1,358.26
OPTCB GOLF DEP. ACCT. - 3651	2,363.47	1,577.67	1,577.67	1,577.67
GOLF CASH OVER/SHORT	0.00	0.00	0.00	0.00
MAIN OFFICE CASH REGISTER	200.00	200.00	200.00	200.00
GOLF COURSE CASH REGISTER	400.00	400.00	400.00	400.00
RECEIVABLE	0.00	0.00	0.00	0.00
DEPOSITS IN TRANSIT	0.00	0.00	0.00	0.00
TOTAL CASH	\$374,525.58	\$461,009.13	\$570,762.76	\$1,208,753.87
LESS LIABILITY ITEMS:				
<i>Payroll Taxes</i>	\$0.00	\$0.00	\$0.00	\$0.00
<i>Note Payable</i>	0.00	0.00	0.00	0.00
<i>Tax Anticipation Warrant</i>	0.00	0.00	0.00	0.00
<i>Employee 403(b)(7) Withholding</i>	0.00	0.00	0.00	0.00
<i>Less Credit Cards in Transit</i>	0.00	0.00	0.00	0.00
<i>Sales Tax</i>	(3.70)	0.00	0.46	(8.03)
<i>SUTA</i>	(1,877.78)	(887.95)	(1,583.93)	(1,262.42)
<i>Rental Deposits</i>	(4,465.00)	(3,465.00)	(1,815.00)	(2,715.00)
<i>Golf Certificates</i>	(9,804.02)	(9,834.02)	(10,059.02)	(9,209.02)
TOTAL LIABILITIES	(\$16,150.50)	(\$14,186.97)	(\$13,457.49)	(\$13,194.47)
TOTAL CASH LESS LIABILITIES	\$358,375.08	\$446,822.16	\$557,305.27	\$1,195,559.40

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 General							
01-00-301 - Property Tax	\$5,417.67	\$142,213.25	\$136,795.58	\$1,653,963.86	\$1,422,132.50	(\$231,831.36)	\$1,706,559.00
01-00-306 - Transfer from Special Recreat	\$0.00	\$6,144.42	\$6,144.42	\$0.00	\$61,444.20	\$61,444.20	\$73,733.00
01-00-321 - Interest Income	\$15.03	\$166.67	\$151.64	\$617.69	\$1,666.70	\$1,049.01	\$2,000.00
01-00-322 - Miscellaneous	\$1,377.58	\$0.00	(\$1,377.58)	\$2,193.75	\$0.00	(\$2,193.75)	\$0.00
01-00-339 - Loan Proceeds 1528-19 Mow	\$0.00	\$0.00	\$0.00	\$84,534.45	\$0.00	(\$84,534.45)	\$0.00
01-00-340 - Network Server Loan Proceed	\$0.00	\$0.00	\$0.00	\$53,000.00	\$0.00	(\$53,000.00)	\$0.00
01-00-358 - Developer Donations	\$3,998.60	\$166.67	(\$3,831.93)	\$13,882.49	\$1,666.70	(\$12,215.79)	\$2,000.00
01-00-370 - Wildcats Lighting Payment	\$0.00	\$519.83	\$519.83	\$6,237.64	\$5,198.30	(\$1,039.34)	\$6,238.00
Total Corporate General	\$10,808.88	\$149,210.84	\$138,401.96	\$1,814,429.88	\$1,492,108.40	(\$322,321.48)	\$1,790,530.00
Total Revenues	\$10,808.88	\$149,210.84	\$138,401.96	\$1,814,429.88	\$1,492,108.40	(\$322,321.48)	\$1,790,530.00
Expenses							
Administration							
01-50-400 - Clerical Salaries	\$7,400.76	\$5,408.00	(\$1,992.76)	\$78,335.68	\$54,080.00	(\$24,255.68)	\$64,896.00
01-50-401 - Executive Director Salary	\$10,309.20	\$11,114.08	\$804.88	\$114,176.19	\$111,140.80	(\$3,035.39)	\$133,369.00
01-50-402 - Administrative Assistant	\$3,286.66	\$3,543.25	\$256.59	\$36,460.76	\$35,432.50	(\$1,028.26)	\$42,519.00
01-50-403 - Medical Insurance	\$13,492.11	\$24,078.58	\$10,586.47	\$248,469.34	\$240,785.80	(\$7,683.54)	\$288,943.00
01-50-404 - Accounting Services	\$1,844.54	\$1,998.25	\$153.71	\$20,289.94	\$19,982.50	(\$307.44)	\$23,979.00
01-50-405 - Employer 403(b)(7) Contributi	\$5,604.57	\$6,482.75	\$878.18	\$64,443.50	\$64,827.50	\$384.00	\$77,793.00
01-50-406 - Bookkeeping	\$1,472.20	\$2,126.50	\$654.30	\$28,599.87	\$21,265.00	(\$7,334.87)	\$25,518.00
01-50-407 - Supervisor of Internet & Techn	\$411.00	\$3,253.17	\$2,842.17	\$17,029.54	\$32,531.70	\$15,502.16	\$39,038.00
01-50-409 - Office Manager	\$0.00	\$2,809.42	\$2,809.42	\$0.00	\$28,094.20	\$28,094.20	\$33,713.00
01-50-410 - Dir. of Recreation & Administr	\$2,564.12	\$2,764.25	\$200.13	\$28,392.79	\$27,642.50	(\$750.29)	\$33,171.00
01-50-411 - Bond Issuance Cost	\$0.00	\$0.00	\$0.00	(\$2,443.22)	\$0.00	\$2,443.22	\$0.00
01-50-434 - Telephone	\$1,743.10	\$1,500.00	(\$243.10)	\$17,470.48	\$15,000.00	(\$2,470.48)	\$18,000.00
01-50-438 - Electric	\$3,611.74	\$5,333.33	\$1,721.59	\$54,821.31	\$53,333.30	(\$1,488.01)	\$64,000.00
01-50-441 - Water and Sewer	\$392.92	\$1,500.00	\$1,107.08	\$21,868.27	\$15,000.00	(\$6,868.27)	\$18,000.00
01-50-443 - Natural Gas	\$3,758.27	\$1,208.33	(\$2,549.94)	\$14,542.16	\$12,083.30	(\$2,458.86)	\$14,500.00
01-50-446 - Postage	\$119.91	\$666.67	\$546.76	\$4,243.61	\$6,666.70	\$2,423.09	\$8,000.00
01-50-470 - Staff Training & Support	\$2,341.32	\$2,916.67	\$575.35	\$36,711.86	\$29,166.70	(\$7,545.16)	\$35,000.00
01-50-471 - Office Supplies	\$634.77	\$416.67	(\$218.10)	\$6,984.73	\$4,166.70	(\$2,818.03)	\$5,000.00
01-50-472 - Computer Maintenance	\$7,965.01	\$3,333.33	(\$4,631.68)	\$129,669.89	\$33,333.30	(\$96,336.59)	\$40,000.00
01-50-474 - Interest Expense	\$0.00	\$0.00	\$0.00	\$937.50	\$0.00	(\$937.50)	\$0.00
01-50-485 - Transfer to Audit	\$0.00	\$11.58	\$11.58	\$0.00	\$115.80	\$115.80	\$139.00
01-50-489 - Transfer to Liability Ins. Fund	\$0.00	\$2,319.33	\$2,319.33	\$0.00	\$23,193.30	\$23,193.30	\$27,832.00
01-50-490 - Transfer to Debt Service Fund	\$0.00	\$6,998.92	\$6,998.92	\$0.00	\$69,989.20	\$69,989.20	\$83,987.00
Total Administration	\$66,952.20	\$89,783.08	\$22,830.88	\$921,004.20	\$897,830.80	(\$23,173.40)	\$1,077,997.00
Building & Grounds							

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)
01-51-410 - Building Maintenance Supplie:	\$1,843.46	\$1,170.00	(\$673.46)	\$14,532.88	\$11,700.00	(\$2,832.88)	\$14,040.00
01-51-411 - Building Repair	\$4,655.86	\$5,416.67	\$760.81	\$97,911.44	\$54,166.70	(\$43,744.74)	\$65,000.00
01-51-413 - Equipment Purchase/Lease	\$5,643.76	\$1,666.67	(\$3,977.09)	\$31,105.39	\$16,666.70	(\$14,438.69)	\$20,000.00
Total Building & Grounds Capital Development	\$12,143.08	\$8,253.34	(\$3,889.74)	\$143,549.71	\$82,533.40	(\$61,016.31)	\$99,040.00
01-52-400 - Annual Fireworks	\$0.00	\$0.00	\$0.00	\$49.79	\$0.00	(\$49.79)	\$0.00
Total Capital Development	\$0.00	\$0.00	\$0.00	\$49.79	\$0.00	(\$49.79)	\$0.00
Total Expenses	\$79,095.28	\$98,036.42	\$18,941.14	\$1,064,603.70	\$980,364.20	(\$84,239.50)	\$1,176,437.00
Net Total	(\$68,286.40)	\$51,174.42	\$119,460.82	\$749,826.18	\$511,744.20	(\$238,081.98)	\$614,093.00

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Expenses							
Capital Development							
01-52-401 - Improvement Projects	\$3,080.00	\$101.02	(\$2,978.98)	\$155,410.23	\$1,010.20	(\$154,400.03)	\$1,212.19
01-52-406 - 2011 Pole Barn Loan Principa	\$0.00	\$1,841.92	\$1,841.92	\$22,095.75	\$18,419.20	(\$3,676.55)	\$22,103.00
01-52-407 - Equip. Loan Payment	\$345.36	\$9,335.92	\$8,990.56	\$66,125.34	\$93,359.20	\$27,233.86	\$112,031.00
01-52-408 - Supt. Parks Salary	\$4,853.22	\$5,257.58	\$404.36	\$54,110.42	\$52,575.80	(\$1,534.62)	\$63,091.00
01-52-409 - Park Foreman/Seasonal Salari	\$6,583.50	\$6,084.00	(\$499.50)	\$65,471.13	\$60,840.00	(\$4,631.13)	\$73,008.00
01-52-412 - Maint. Labor/G.C. Asst. Super	\$1,281.32	\$1,267.50	(\$13.82)	\$10,881.65	\$12,675.00	\$1,793.35	\$15,210.00
01-52-416 - Park Naturalist	\$2,985.58	\$3,234.33	\$248.75	\$32,941.38	\$32,343.30	(\$598.08)	\$38,812.00
01-52-417 - Contracted Park Mowing Mair	\$2,626.91	\$6,666.67	\$4,039.76	\$83,453.02	\$66,666.70	(\$16,786.32)	\$80,000.00
01-52-418 - Natural Areas/Beautify Suppli	\$124.04	\$1,250.00	\$1,125.96	\$5,844.43	\$12,500.00	\$6,655.57	\$15,000.00
01-52-419 - Natural Areas/Beautify Salary	\$600.63	\$4,166.67	\$3,566.04	\$42,151.54	\$41,666.70	(\$484.84)	\$50,000.00
01-52-437 - St. Francis Base B. Loan Pym	\$0.00	\$1,448.42	\$1,448.42	\$14,655.66	\$14,484.20	(\$171.46)	\$17,381.00
01-52-441 - OPT 2012 Sport Lighting Print	\$0.00	\$519.83	\$519.83	\$6,236.65	\$5,198.30	(\$1,038.35)	\$6,238.00
Total Capital Development	\$22,480.56	\$41,173.86	\$18,693.30	\$559,377.20	\$411,738.60	(\$147,638.60)	\$494,086.19
Total Expenses	\$22,480.56	\$41,173.86	\$18,693.30	\$559,377.20	\$411,738.60	(\$147,638.60)	\$494,086.19
Net Total	(\$22,480.56)	(\$41,173.86)	(\$18,693.30)	(\$559,377.20)	(\$411,738.60)	\$147,638.60	(\$494,086.19)

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							
02-00-305 - Athletic Field Rental Income	\$0.00	\$208.33	\$208.33	\$100.00	\$2,083.30	\$1,983.30	\$2,500.00
02-00-306 - Concession & Dance Income	\$0.00	\$416.67	\$416.67	\$1,841.00	\$4,166.70	\$2,325.70	\$5,000.00
02-00-322 - Discount Tickets	\$0.00	\$0.00	\$0.00	\$293.00	\$0.00	(\$293.00)	\$0.00
02-00-325 - Transfer from ELC, BAS & F.F	\$0.00	\$7,042.67	\$7,042.67	\$0.00	\$70,426.70	\$70,426.70	\$84,512.00
02-00-353 - Program Fees	\$9,304.00	\$21,351.33	\$12,047.33	\$227,926.09	\$213,513.30	(\$14,412.79)	\$256,216.00
02-00-354 - Non-Resident Fee	\$1,008.50	\$4,583.33	\$3,574.83	\$32,818.00	\$45,833.30	\$13,015.30	\$55,000.00
02-00-359 - Donations	\$0.00	\$250.00	\$250.00	\$0.00	\$2,500.00	\$2,500.00	\$3,000.00
02-00-360 - Facility Rental	\$2,125.00	\$1,666.67	(\$458.33)	\$19,905.75	\$16,666.70	(\$3,239.05)	\$20,000.00
02-00-375 - Program Fee Refunds	(\$645.00)	(\$666.67)	(\$21.67)	(\$5,953.00)	(\$6,666.70)	(\$713.70)	(\$8,000.00)
Total Programming	\$11,792.50	\$34,852.33	\$23,059.83	\$276,930.84	\$348,523.30	\$71,592.46	\$418,228.00
Total Revenues	\$11,792.50	\$34,852.33	\$23,059.83	\$276,930.84	\$348,523.30	\$71,592.46	\$418,228.00
Expenses							
Programming							
02-53-403 - Instructor Salary	\$11,432.56	\$10,416.67	(\$1,015.89)	\$112,352.95	\$104,166.70	(\$8,186.25)	\$125,000.00
02-53-407 - Dir.of Recreation & Administre	\$2,564.11	\$2,764.25	\$200.14	\$28,392.65	\$27,642.50	(\$750.15)	\$33,171.00
02-53-417 - Recreation Supervisor	\$5,322.96	\$7,135.83	\$1,812.87	\$60,070.83	\$71,358.30	\$11,287.47	\$85,630.00
02-53-447 - Brochure Printing	\$0.00	\$1,250.00	\$1,250.00	\$8,800.00	\$12,500.00	\$3,700.00	\$15,000.00
02-53-455 - Professional Contract Service	\$700.00	\$5,416.67	\$4,716.67	\$43,182.42	\$54,166.70	\$10,984.28	\$65,000.00
02-53-456 - Concession Stand Salaries	\$0.00	\$250.00	\$250.00	\$2,606.47	\$2,500.00	(\$106.47)	\$3,000.00
02-53-458 - Program Supplies - Reimburs	(\$644.25)	(\$833.33)	(\$189.08)	(\$6,848.74)	(\$8,333.30)	(\$1,484.56)	(\$10,000.00)
02-53-459 - Concession & Dance Expense	\$220.43	\$250.00	\$29.57	\$3,131.49	\$2,500.00	(\$631.49)	\$3,000.00
02-53-464 - Capital Purchases	\$0.00	\$3,202.25	\$3,202.25	\$0.00	\$32,022.50	\$32,022.50	\$38,427.00
02-53-472 - Program Supplies	\$2,667.73	\$5,000.00	\$2,332.27	\$41,196.07	\$50,000.00	\$8,803.93	\$60,000.00
02-53-474 - Discount Tickets	\$0.00	\$0.00	\$0.00	\$702.00	\$0.00	(\$702.00)	\$0.00
Total Programming	\$22,263.54	\$34,852.34	\$12,588.80	\$293,586.14	\$348,523.40	\$54,937.26	\$418,228.00
Total Expenses	\$22,263.54	\$34,852.34	\$12,588.80	\$293,586.14	\$348,523.40	\$54,937.26	\$418,228.00
Net Total	(\$10,471.04)	(\$0.01)	\$10,471.03	(\$16,655.30)	(\$0.10)	\$16,655.20	\$0.00

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 - Recreation	\$981.65	\$25,768.08	\$24,786.43	\$299,687.13	\$257,680.80	(\$42,006.33)	\$309,217.00
02-00-302 - Replacement Tax	\$0.00	\$83.33	\$83.33	\$742.29	\$833.30	\$91.01	\$1,000.00
02-00-357 - Contract Maint. - Plowing/Mow	\$0.00	\$708.33	\$708.33	\$8,500.00	\$7,083.30	(\$1,416.70)	\$8,500.00
Total Building and Grounds	\$981.65	\$26,559.74	\$25,578.09	\$308,929.42	\$265,597.40	(\$43,332.02)	\$318,717.00
Total Revenues	\$981.65	\$26,559.74	\$25,578.09	\$308,929.42	\$265,597.40	(\$43,332.02)	\$318,717.00
Expenses							
Building and Grounds							
02-51-400 - Seasonal Salary	\$2,739.64	\$4,583.33	\$1,843.69	\$56,746.40	\$45,833.30	(\$10,913.10)	\$55,000.00
02-51-402 - Park Maintenance Salaries	\$1,281.32	\$1,267.50	(\$13.82)	\$10,881.65	\$12,675.00	\$1,793.35	\$15,210.00
02-51-403 - Contract Maintenance Technic	\$0.00	\$3,750.00	\$3,750.00	\$0.00	\$37,500.00	\$37,500.00	\$45,000.00
02-51-417 - Maintenance Supplies & Servi	\$2,748.84	\$5,917.25	\$3,168.41	\$56,081.40	\$59,172.50	\$3,091.10	\$71,007.00
02-51-418 - Equipment Purchase / Rental	\$2,260.58	\$1,250.00	(\$1,010.58)	\$87,362.30	\$12,500.00	(\$74,862.30)	\$15,000.00
02-51-419 - Equipment Repair / Parts	\$4,620.95	\$4,166.67	(\$454.28)	\$90,189.71	\$41,666.70	(\$48,523.01)	\$50,000.00
02-51-426 - Refuse & Porta Potties	\$369.11	\$1,666.67	\$1,297.56	\$18,387.83	\$16,666.70	(\$1,721.13)	\$20,000.00
02-51-476 - Gas - Diesel - Oil	\$3,398.38	\$3,958.33	\$559.95	\$45,144.02	\$39,583.30	(\$5,560.72)	\$47,500.00
Total Building and Grounds	\$17,418.82	\$26,559.75	\$9,140.93	\$364,793.31	\$265,597.50	(\$99,195.81)	\$318,717.00
Total Expenses	\$17,418.82	\$26,559.75	\$9,140.93	\$364,793.31	\$265,597.50	(\$99,195.81)	\$318,717.00
Net Total	(\$16,437.17)	(\$0.01)	\$16,437.16	(\$55,863.89)	(\$0.10)	\$55,863.79	\$0.00

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 - Program Fees	\$21,618.31	\$10,833.33	(\$10,784.98)	\$99,484.91	\$108,333.30	\$8,848.39	\$130,000.00
02-00-317 - Program Fee Refunds	(\$55.00)	(\$416.67)	(\$361.67)	(\$3,521.80)	(\$4,166.70)	(\$644.90)	(\$5,000.00)
Total Early Learning Center	\$21,563.31	\$10,416.66	(\$11,146.65)	\$95,963.11	\$104,166.60	\$8,203.49	\$125,000.00
Total Revenues	\$21,563.31	\$10,416.66	(\$11,146.65)	\$95,963.11	\$104,166.60	\$8,203.49	\$125,000.00
Expenses							
Early Learning Center							
02-53-410 - Supt. of Early Childhood Salar	\$2,204.78	\$1,980.75	(\$224.03)	\$23,041.47	\$19,807.50	(\$3,233.97)	\$23,769.00
02-53-411 - Staff Salary	\$4,825.59	\$5,579.17	\$753.58	\$42,502.19	\$55,791.70	\$13,289.51	\$66,950.00
02-53-413 - Program Supplies	\$724.94	\$333.33	(\$391.61)	\$3,853.05	\$3,333.30	(\$519.75)	\$4,000.00
02-53-415 - Transfer to Recreation	\$0.00	\$2,523.42	\$2,523.42	\$0.00	\$25,234.20	\$25,234.20	\$30,281.00
Total Early Learning Center	\$7,755.31	\$10,416.67	\$2,661.36	\$69,396.71	\$104,166.70	\$34,769.99	\$125,000.00
Total Expenses	\$7,755.31	\$10,416.67	\$2,661.36	\$69,396.71	\$104,166.70	\$34,769.99	\$125,000.00
Net Total	\$13,808.00	(\$0.01)	(\$13,808.01)	\$26,566.40	(\$0.10)	(\$26,566.50)	\$0.00

May 2013 to February 2014

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	\$1,735.00	\$2,333.33	\$598.33	\$28,017.00	\$23,333.30	(\$4,683.70)	\$28,000.00
02-00-362 - Daily Admission Fees	\$2,770.00	\$916.67	(\$1,853.33)	\$20,605.75	\$9,166.70	(\$11,439.05)	\$11,000.00
02-00-363 - Group Rental Income	\$741.00	\$333.33	(\$407.67)	\$2,494.50	\$3,333.30	\$838.80	\$4,000.00
02-00-364 - Family Swim	\$271.00	\$166.67	(\$104.33)	\$896.00	\$1,666.70	\$770.70	\$2,000.00
02-00-365 - Pool Party	\$720.00	\$416.67	(\$303.33)	\$5,738.00	\$4,166.70	(\$1,571.30)	\$5,000.00
Total F.A.N.	\$6,237.00	\$4,166.67	(\$2,070.33)	\$57,751.25	\$41,666.70	(\$16,084.55)	\$50,000.00
Total Revenues	\$6,237.00	\$4,166.67	(\$2,070.33)	\$57,751.25	\$41,666.70	(\$16,084.55)	\$50,000.00
Expenses							
F.A.N.							
02-53-445 - Building Supervisor Salary	\$2,751.88	\$2,500.00	(\$251.88)	\$26,648.52	\$25,000.00	(\$1,648.52)	\$30,000.00
02-53-446 - Program Supplies	\$232.55	\$125.00	(\$107.55)	\$1,060.61	\$1,250.00	\$189.39	\$1,500.00
02-53-448 - LWN School Dist. 210 Charge	\$440.00	\$416.67	(\$23.33)	\$2,420.00	\$4,166.70	\$1,746.70	\$5,000.00
02-53-450 - Transfer to Recreation	\$0.00	\$1,125.00	\$1,125.00	\$0.00	\$11,250.00	\$11,250.00	\$13,500.00
Total F.A.N.	\$3,424.43	\$4,166.67	\$742.24	\$30,129.13	\$41,666.70	\$11,537.57	\$50,000.00
Total Expenses	\$3,424.43	\$4,166.67	\$742.24	\$30,129.13	\$41,666.70	\$11,537.57	\$50,000.00
Net Total	\$2,812.57	\$0.00	(\$2,812.57)	\$27,622.12	\$0.00	(\$27,622.12)	\$0.00

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 - Program Fees	\$18,515.44	\$12,500.00	(\$6,015.44)	\$150,566.34	\$125,000.00	(\$25,566.34)	\$150,000.00
02-00-371 - Program Fee Refunds	\$0.00	(\$41.67)	(\$41.67)	(\$450.00)	(\$416.70)	\$33.30	(\$500.00)
Total Before & After School Program	\$18,515.44	\$12,458.33	(\$6,057.11)	\$150,116.34	\$124,583.30	(\$25,533.04)	\$149,500.00
Total Revenues	\$18,515.44	\$12,458.33	(\$6,057.11)	\$150,116.34	\$124,583.30	(\$25,533.04)	\$149,500.00
Expenses							
Before & After School Program							
02-53-460 - Supt. of Early Childhood Salar	\$1,469.86	\$1,980.75	\$510.89	\$17,529.57	\$19,807.50	\$2,277.93	\$23,769.00
02-53-461 - Staff Salaries	\$9,494.29	\$6,333.33	(\$3,160.96)	\$84,238.32	\$63,333.30	(\$20,905.02)	\$76,000.00
02-53-462 - Program Supplies	\$1,024.10	\$833.33	(\$190.77)	\$8,444.69	\$8,333.30	(\$111.39)	\$10,000.00
02-53-463 - Transfer to Recreation	\$0.00	\$3,310.92	\$3,310.92	\$0.00	\$33,109.20	\$33,109.20	\$39,731.00
Total Before & After School Program	\$11,988.25	\$12,458.33	\$470.08	\$110,212.58	\$124,583.30	\$14,370.72	\$149,500.00
Total Expenses	\$11,988.25	\$12,458.33	\$470.08	\$110,212.58	\$124,583.30	\$14,370.72	\$149,500.00
Net Total	\$6,527.19	\$0.00	(\$6,527.19)	\$39,903.76	\$0.00	(\$39,903.76)	\$0.00

May 2013 to February 2014

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							
03-00-300 - Transfer from Corporate	\$0.00	\$11.58	\$11.58	\$0.00	\$115.80	\$115.80	\$139.00
03-00-301 - Property Tax - Audit	\$44.01	\$1,155.08	\$1,111.07	\$13,433.83	\$11,550.80	(\$1,883.03)	\$13,861.00
Total Audit General	\$44.01	\$1,166.66	\$1,122.65	\$13,433.83	\$11,666.60	(\$1,767.23)	\$14,000.00
Total Revenues	\$44.01	\$1,166.66	\$1,122.65	\$13,433.83	\$11,666.60	(\$1,767.23)	\$14,000.00
Expenses							
Audit							
03-50-401 - Accounting Services	\$0.00	\$1,166.67	\$1,166.67	\$18,600.00	\$11,666.70	(\$6,933.30)	\$14,000.00
Total Audit	\$0.00	\$1,166.67	\$1,166.67	\$18,600.00	\$11,666.70	(\$6,933.30)	\$14,000.00
Total Expenses	\$0.00	\$1,166.67	\$1,166.67	\$18,600.00	\$11,666.70	(\$6,933.30)	\$14,000.00
Net Total	\$44.01	(\$0.01)	(\$44.02)	(\$5,166.17)	(\$0.10)	\$5,166.07	\$0.00

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 - Liability Insuranc	\$264.03	\$6,930.67	\$6,666.64	\$80,605.79	\$69,306.70	(\$11,299.09)	\$83,168.00
04-00-322 - Transfer from Corporate	\$0.00	\$2,319.33	\$2,319.33	\$0.00	\$23,193.30	\$23,193.30	\$27,832.00
Total Insurance General	\$264.03	\$9,250.00	\$8,985.97	\$80,605.79	\$92,500.00	\$11,894.21	\$111,000.00
Total Revenues							
Expenses							
Liability Insurance							
04-50-430 - Work Comp/Liability Insurance	(\$17,910.43)	\$7,166.67	\$25,077.10	\$56,846.57	\$71,666.70	\$14,820.13	\$86,000.00
04-50-431 - State Unemployment Insuranc	\$989.83	\$500.00	(\$489.83)	\$8,186.12	\$5,000.00	(\$3,186.12)	\$6,000.00
04-50-432 - Legal Fees	\$1,150.00	\$750.00	(\$400.00)	\$11,486.07	\$7,500.00	(\$3,986.07)	\$9,000.00
04-50-433 - Security Link/ADT/System Rej	\$0.00	\$416.67	\$416.67	\$968.94	\$4,166.70	\$3,197.76	\$5,000.00
04-50-434 - Liability Repairing/Improveme	\$0.00	\$416.67	\$416.67	\$0.00	\$4,166.70	\$4,166.70	\$5,000.00
Total Liability Insurance	(\$15,770.60)	\$9,250.01	\$25,020.61	\$77,487.70	\$92,500.10	\$15,012.40	\$111,000.00
Total Expenses							
Net Total	\$16,034.63	(\$0.01)	(\$16,034.64)	\$3,118.09	(\$0.10)	(\$3,118.19)	\$0.00

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	\$42.31	\$1,110.67	\$1,068.36	\$12,917.22	\$11,106.70	(\$1,810.52)	\$13,328.00
Total Paving & Lighting General	\$42.31	\$1,110.67	\$1,068.36	\$12,917.22	\$11,106.70	(\$1,810.52)	\$13,328.00
Total Revenues	\$42.31	\$1,110.67	\$1,068.36	\$12,917.22	\$11,106.70	(\$1,810.52)	\$13,328.00
Expenses							
Paving & Lighting							
05-50-401 - Paving	\$0.00	\$631.75	\$631.75	\$28,060.00	\$6,317.50	(\$21,742.50)	\$7,581.00
05-50-402 - Lighting	\$0.00	\$478.92	\$478.92	\$1,728.00	\$4,789.20	\$3,061.20	\$5,747.00
Total Paving & Lighting	\$0.00	\$1,110.67	\$1,110.67	\$29,788.00	\$11,106.70	(\$18,681.30)	\$13,328.00
Total Expenses	\$0.00	\$1,110.67	\$1,110.67	\$29,788.00	\$11,106.70	(\$18,681.30)	\$13,328.00
Net Total	\$42.31	\$0.00	(\$42.31)	(\$16,870.78)	\$0.00	\$16,870.78	\$0.00

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 - Special Recrea	\$676.99	\$17,771.08	\$17,094.09	\$206,680.67	\$177,710.80	(\$28,969.87)	\$213,253.00
Total Special Recreation General	\$676.99	\$17,771.08	\$17,094.09	\$206,680.67	\$177,710.80	(\$28,969.87)	\$213,253.00
Total Revenues	\$676.99	\$17,771.08	\$17,094.09	\$206,680.67	\$177,710.80	(\$28,969.87)	\$213,253.00
Expenses							
Special Recreation							
06-50-401 - Payment to S.S.R.A.	\$0.00	\$11,516.25	\$11,516.25	\$140,323.00	\$115,162.50	(\$25,160.50)	\$138,195.00
06-50-402 - Program Aide	\$85.44	\$110.42	\$24.98	\$85.44	\$1,104.20	\$1,018.76	\$1,325.00
06-50-404 - Transfer to Corporate	\$0.00	\$6,144.42	\$6,144.42	\$0.00	\$61,444.20	\$61,444.20	\$73,733.00
Total Special Recreation	\$85.44	\$17,771.09	\$17,685.65	\$140,408.44	\$177,710.90	\$37,302.46	\$213,253.00
Total Expenses	\$85.44	\$17,771.09	\$17,685.65	\$140,408.44	\$177,710.90	\$37,302.46	\$213,253.00
Net Total	\$591.55	(\$0.01)	(\$591.56)	\$66,272.23	(\$0.10)	(\$66,272.33)	\$0.00

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 - Debt Service	\$2,115.62	\$55,534.67	\$53,419.05	\$645,877.47	\$555,346.70	(\$90,530.77)	\$666,416.00
07-00-302 - Transfer from Corporate	\$0.00	\$5,648.75	\$5,648.75	\$0.00	\$56,487.50	\$56,487.50	\$67,785.00
07-00-324 - Alternate Bond Sale	\$0.00	\$8,833.33	\$8,833.33	\$106,000.00	\$88,333.30	(\$17,666.70)	\$106,000.00
Total Debt Service General	\$2,115.62	\$70,016.75	\$67,901.13	\$751,877.47	\$700,167.50	(\$51,709.97)	\$840,201.00
Total Revenues	\$2,115.62	\$70,016.75	\$67,901.13	\$751,877.47	\$700,167.50	(\$51,709.97)	\$840,201.00
Expenses							
Debt Service							
07-50-401 - 2002 G.O. Ref Bond Principal	\$0.00	\$44,433.75	\$44,433.75	\$533,205.00	\$444,337.50	(\$88,867.50)	\$533,205.00
07-50-402 - OPT Mini-Bond11-30-11 Princ	\$0.00	\$9,125.42	\$9,125.42	\$109,504.63	\$91,254.20	(\$18,250.43)	\$109,505.00
07-50-405 - 2010 G.O. Bonds Principal Pn	\$0.00	\$8,310.25	\$8,310.25	\$99,722.50	\$83,102.50	(\$16,620.00)	\$99,723.00
07-50-409 - 2009 G.O. Bond Principal Pmi	\$0.00	\$7,783.33	\$7,783.33	\$93,400.00	\$77,833.30	(\$15,566.70)	\$93,400.00
07-50-473 - Legal Fees	\$0.00	\$364.00	\$364.00	\$4,698.34	\$3,640.00	(\$1,058.34)	\$4,368.00
Total Debt Service	\$0.00	\$70,016.75	\$70,016.75	\$840,530.47	\$700,167.50	(\$140,362.97)	\$840,201.00
Total Expenses	\$0.00	\$70,016.75	\$70,016.75	\$840,530.47	\$700,167.50	(\$140,362.97)	\$840,201.00
Net Total	\$2,115.62	\$0.00	(\$2,115.62)	(\$88,653.00)	\$0.00	\$88,653.00	\$0.00

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							
08-00-301 - Property Tax - Social Security	\$352.03	\$9,240.92	\$8,888.89	\$107,474.38	\$92,409.20	(\$15,065.18)	\$110,891.00
Total Social Security General	\$352.03	\$9,240.92	\$8,888.89	\$107,474.38	\$92,409.20	(\$15,065.18)	\$110,891.00
Total Revenues	\$352.03	\$9,240.92	\$8,888.89	\$107,474.38	\$92,409.20	(\$15,065.18)	\$110,891.00
Expenses							
Social Security							
08-50-401 - Employer F.I.C.A.	\$5,814.58	\$7,356.54	\$1,541.96	\$70,150.07	\$73,565.40	\$3,415.33	\$88,278.50
08-50-402 - Employer Medicare	\$1,359.93	\$1,884.38	\$524.45	\$16,734.14	\$18,843.80	\$2,109.66	\$22,612.50
Total Social Security	\$7,174.51	\$9,240.92	\$2,066.41	\$86,884.21	\$92,409.20	\$5,524.99	\$110,891.00
Total Expenses	\$7,174.51	\$9,240.92	\$2,066.41	\$86,884.21	\$92,409.20	\$5,524.99	\$110,891.00
Net Total	(\$6,822.48)	\$0.00	\$6,822.48	\$20,590.17	\$0.00	(\$20,590.17)	\$0.00

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							
09-00-371 - Membership Fees	\$0.00	\$2,083.33	\$2,083.33	\$8,585.00	\$20,833.30	\$12,248.30	\$25,000.00
09-00-372 - Greens Fees	\$80.00	\$12,420.00	\$12,420.00	\$172,707.65	\$125,000.00	(\$47,707.65)	\$150,000.00
09-00-373 - Driving Range Fees	\$0.00	\$5,833.33	\$5,833.33	\$70,043.70	\$58,333.30	(\$11,710.40)	\$70,000.00
09-00-374 - Rental Cart & or Clubs	\$0.00	\$3,666.67	\$3,666.67	\$45,314.19	\$36,666.70	(\$8,647.49)	\$44,000.00
09-00-375 - Beverage Sales	\$6.54	\$833.33	\$826.79	\$10,167.30	\$8,333.30	(\$1,834.00)	\$10,000.00
09-00-378 - Merchandise	\$0.00	\$375.00	\$375.00	\$4,919.00	\$3,750.00	(\$1,169.00)	\$4,500.00
09-00-379 - Golf Lessons	\$0.00	\$375.00	\$375.00	\$4,937.50	\$3,750.00	(\$1,187.50)	\$4,500.00
09-00-381 - Special Events/Programs	\$0.00	\$1,000.00	\$1,000.00	\$7,117.75	\$10,000.00	\$2,882.25	\$12,000.00
09-00-384 - Scholarship Revenue	\$0.00	\$750.00	\$750.00	\$11,156.00	\$7,500.00	(\$3,656.00)	\$9,000.00
09-00-386 - Restaurant Revenue	\$706.26	\$6,666.67	\$5,960.41	\$25,777.15	\$66,666.70	\$40,889.55	\$80,000.00
09-00-387 - Free Gift Card/Loyalty Prog.	\$0.00	\$341.67	\$341.67	(\$5,370.00)	\$3,416.70	\$8,786.70	\$4,100.00
09-00-388 - Sales Tax Return Discount	\$0.00	\$0.00	\$0.00	\$59.45	\$0.00	(\$59.45)	\$0.00
09-00-389 - Loyalty Cards Sold	\$0.00	\$0.00	\$0.00	\$1,060.00	\$0.00	(\$1,060.00)	\$0.00
Total Golf Course	\$792.80	\$34,425.00	\$33,632.20	\$356,474.69	\$344,250.00	(\$12,224.69)	\$413,100.00
Total Revenues	\$792.80	\$34,425.00	\$33,632.20	\$356,474.69	\$344,250.00	(\$12,224.69)	\$413,100.00
Expenses							
Golf Course							
09-53-407 - Dir. Square Links G.C.	\$1,787.60	\$2,978.17	\$1,190.57	\$19,751.10	\$29,781.70	\$10,030.60	\$35,738.00
09-53-409 - Seasonal Salaries	\$0.00	\$3,500.00	\$3,500.00	\$48,135.79	\$35,000.00	(\$13,135.79)	\$42,000.00
09-53-410 - Golf Course Superintendent	\$3,230.76	\$3,500.00	\$269.24	\$35,538.36	\$35,000.00	(\$538.36)	\$42,000.00
09-53-412 - Maint. Seasonal Salaries	\$0.00	\$3,333.33	\$3,333.33	\$28,128.27	\$33,333.30	\$5,205.03	\$40,000.00
09-53-413 - Bookkeeper	\$490.72	\$1,041.67	\$550.95	\$8,970.61	\$10,416.70	\$1,446.09	\$12,500.00
09-53-481 - Golf Cart Lease	\$0.00	\$332.92	\$332.92	\$0.00	\$3,329.20	\$3,329.20	\$3,995.00
09-53-482 - Contracted Services	\$110.10	\$1,159.33	\$1,049.23	\$21,421.36	\$11,593.30	(\$9,828.06)	\$13,912.00
09-53-484 - Maintenance Supplies	\$0.00	\$750.00	\$750.00	\$19,811.58	\$7,500.00	(\$12,311.58)	\$9,000.00
09-53-485 - Fertilizer and Weed Control	\$0.00	\$750.00	\$750.00	\$10,676.30	\$7,500.00	(\$3,176.30)	\$9,000.00
09-53-490 - Concession Supplies	\$0.00	\$0.00	\$0.00	\$3,074.11	\$0.00	(\$3,074.11)	\$0.00
09-53-498 - 2003 Golf Course Bond Princ.	\$0.00	\$3,625.42	\$3,625.42	\$0.00	\$36,254.20	\$36,254.20	\$43,505.00
09-53-502 - Equipment Purchase/Rental	\$0.00	\$166.67	\$166.67	\$62,390.50	\$1,666.70	(\$60,723.80)	\$2,000.00
09-53-504 - Scholarship Expense	\$0.00	\$750.00	\$750.00	\$0.00	\$7,500.00	\$7,500.00	\$9,000.00
09-53-506 - OPT 2012 Restaurant Loan Pr	\$0.00	\$0.00	\$0.00	\$24,442.18	\$0.00	(\$24,442.18)	\$0.00
09-53-507 - Future Capital Expense	\$0.00	\$5,000.33	\$5,000.33	\$0.00	\$50,003.30	\$50,003.30	\$60,004.00
09-53-509 - Restaurant Seasonal Salaries	\$509.00	\$2,083.33	\$1,574.33	\$19,579.33	\$20,833.30	\$1,253.97	\$25,000.00
09-53-510 - Restaurant Equipment Repair	\$0.00	\$41.67	\$41.67	\$1,578.01	\$416.70	(\$1,161.31)	\$500.00
09-53-511 - Restaurant Purchases	\$0.00	\$41.67	\$41.67	\$5,200.00	\$416.70	(\$4,783.30)	\$500.00
09-53-512 - Restuarant Supplies	\$589.93	\$4,166.67	\$3,576.74	\$18,791.78	\$41,666.70	\$22,874.92	\$50,000.00
09-53-514 - Beverage Supplies	\$0.00	\$208.33	\$208.33	\$0.00	\$2,083.30	\$2,083.30	\$2,500.00
09-53-534 - Restaurant Debt Service Payr	\$0.00	\$2,037.17	\$2,037.17	\$0.00	\$20,371.70	\$20,371.70	\$24,446.00

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)
09-53-535 - 2013 G.O. Refunding	\$0.00	\$0.00	\$0.00	\$6,592.66	\$0.00	(\$6,592.66)	\$0.00
Total Golf Course	\$6,718.11	\$35,466.68	\$28,748.57	\$334,081.94	\$354,666.80	\$20,584.86	\$425,600.00
Total Expenses	\$6,718.11	\$35,466.68	\$28,748.57	\$334,081.94	\$354,666.80	\$20,584.86	\$425,600.00
Net Total	(\$5,925.31)	(\$1,041.68)	\$4,883.63	\$22,392.75	(\$10,416.80)	(\$32,809.55)	(\$12,500.00)