

FUND BALANCES

March 31, 2015

<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	95,096.41	\$2,212,614.54	\$1,942,756.07	\$364,954.88
2	RECREATION	36,686.63	1,164,642.65	1,013,121.04	188,208.24
3	AUDIT	(16,339.57)	18,307.17	19,950.00	(17,982.40)
4	LIABILITY INSURANCE	273.60	121,821.26	88,715.54	33,379.32
5	PAVING & LIGHTING	(18,127.31)	13,228.93	7,741.00	(12,639.38)
6	SPECIAL RECREATION	22,286.16	197,610.72	199,453.25	20,443.63
7	DEBT SERVICE	(25,984.08)	846,284.89	858,152.83	(37,852.02)
8	SOCIAL SECURITY	16,857.51	111,523.14	91,636.41	36,744.24
9	GOLF COURSE	(146,389.16)	362,071.71	294,963.31	(79,280.76)
TOTAL F.S.P.D. FUNDS		(\$35,639.81)	\$5,048,105.01	\$4,516,489.45	\$495,975.75

CASH and LIABILITIES REPORT

March 31, 2015

<i>ACCOUNT DESCRIPTION</i>	<i>MARCH</i>	<i>FEBRUARY</i>	<i>JANUARY</i>	<i>DECEMBER</i>
IL TREAS. POOL	\$23,886.65	\$32,018.00	\$34,645.46	\$89,111.37
OPTCB CORP CHK - 1004	177,474.74	148,259.83	125,216.19	104,772.87
OPTCB REC CC - 1012	10,512.53	7,975.04	8,424.98	9,396.76
OPTCB DEPOSIT MM - 0849	296,090.40	498,937.90	195,899.58	268,971.43
OPTCB GOLF CC -1020	2,929.52	963.08	1,050.00	1,456.82
OPTCB GOLF DEP. ACCT. - 3651	1,576.93	1,000.00	1,000.00	1,000.00
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	895.75	225.75	225.75	225.75
RECEIVABLE	0.00	(1,254.67)	(1,254.67)	(1,254.67)
DEPOSITS IN TRANSIT	177.83	0.00	0.00	0.00
TOTAL CASH	\$513,744.35	\$688,324.93	\$365,407.29	\$473,880.33
LESS LIABILITY ITEMS:				
Payroll Taxes	\$0.00	\$0.00	\$0.00	\$32.88
Note Payable	0.00	0.00	0.00	0.00
Tax Anticipation Warrant	0.00	0.00	0.00	0.00
Employee 403(b)(7) Withholding	0.00	0.00	0.00	0.00
Less:				
Sales Tax	(12.12)	0.00	0.00	0.00
SUTA	(3,190.13)	(2,101.85)	(1,001.72)	(1,470.07)
Rental Deposits	(4,019.00)	(2,969.00)	(3,069.00)	(2,315.00)
Golf Certificates	(10,547.35)	(10,397.35)	(10,322.35)	(10,372.35)
TOTAL LIABILITIES	(\$17,768.60)	(\$15,468.20)	(\$14,393.07)	(\$14,124.54)
TOTAL CASH LESS LIABILITIES	\$495,975.75	\$672,856.73	\$351,014.22	\$459,755.79

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	\$15,943.48	\$140,172.42	\$124,228.94	\$1,566,154.25	\$1,541,896.62	(\$24,257.63)	\$1,682,069.00
01-00-306 - Transfer from Special Recreat	\$0.00	\$5,529.67	\$5,529.67	\$66,356.00	\$60,826.37	(\$5,529.63)	\$66,356.00
01-00-321 - Interest Income	\$91.40	\$166.67	\$75.27	\$699.49	\$1,833.37	\$1,133.88	\$2,000.00
01-00-322 - Miscellaneous	\$0.00	\$0.00	\$0.00	\$33,539.16	\$0.00	(\$33,539.16)	\$0.00
01-00-358 - Developer Donations	\$709.00	\$416.67	(\$292.33)	\$13,615.64	\$4,583.37	(\$9,032.27)	\$5,000.00
01-00-370 - Wildcats Lighting Payment	\$0.00	\$519.83	\$519.83	\$0.00	\$5,718.13	\$5,718.13	\$6,238.00
01-00-373 - Loan Proceeds #1528-22 Mo	\$0.00	\$0.00	\$0.00	\$55,000.00	\$0.00	(\$55,000.00)	\$0.00
01-00-374 - Equipment Sale Proceeds	\$0.00	\$0.00	\$0.00	\$27,250.00	\$0.00	(\$27,250.00)	\$0.00
01-00-375 - Cash Flow Loan 1528-24	\$0.00	\$0.00	\$0.00	\$450,000.00	\$0.00	(\$450,000.00)	\$0.00
Total Corporate General	\$16,743.88	\$146,805.26	\$130,061.38	\$2,212,614.54	\$1,614,857.86	(\$597,756.68)	\$1,761,663.00
Total Revenues	\$16,743.88	\$146,805.26	\$130,061.38	\$2,212,614.54	\$1,614,857.86	(\$597,756.68)	\$1,761,663.00
Expenses							
Administration							
01-50-400 - Clerical Salaries	\$5,104.21	\$6,323.58	\$1,219.37	\$54,443.22	\$69,559.38	\$15,116.16	\$75,883.00
01-50-401 - Executive Director Salary	\$10,566.54	\$11,447.08	\$880.54	\$122,315.21	\$125,917.88	\$3,602.67	\$137,365.00
01-50-402 - Administrative Assistant	\$3,385.16	\$3,667.25	\$282.09	\$39,299.39	\$40,339.75	\$1,040.36	\$44,007.00
01-50-403 - Health Insurance & HSA Fund	\$341.84	\$19,493.17	\$19,151.33	\$213,790.90	\$214,424.87	\$633.97	\$233,918.00
01-50-404 - Accounting Services	\$1,890.70	\$1,949.50	\$58.80	\$21,743.05	\$21,444.50	(\$298.55)	\$23,394.00
01-50-405 - Employer 403(b)(7) Contributi	\$5,788.12	\$6,174.25	\$386.13	\$66,838.38	\$67,916.75	\$1,078.37	\$74,091.00
01-50-406 - Bookkeeping	\$0.00	\$335.33	\$335.33	\$5,030.00	\$3,688.63	(\$1,341.37)	\$4,024.00
01-50-407 - Supervisor of Internet & Tech	\$3,094.47	\$3,352.33	\$257.86	\$35,861.32	\$36,875.63	\$1,014.31	\$40,228.00
01-50-409 - Office Manager	\$3,575.29	\$3,873.25	\$297.96	\$38,941.74	\$42,605.75	\$3,664.01	\$46,479.00
01-50-410 - Dir. of Recreation & Administr	\$2,641.00	\$2,861.08	\$220.08	\$30,571.50	\$31,471.88	\$900.38	\$34,333.00
01-50-434 - Telephone	\$3,682.94	\$1,500.00	(\$2,182.94)	\$30,772.97	\$16,500.00	(\$14,272.97)	\$18,000.00
01-50-438 - Electric	\$14,065.39	\$5,166.67	(\$8,898.72)	\$64,396.04	\$56,833.37	(\$7,562.67)	\$62,000.00
01-50-441 - Water and Sewer	\$167.18	\$2,000.00	\$1,832.82	\$16,856.52	\$22,000.00	\$5,143.48	\$24,000.00
01-50-443 - Natural Gas	\$9,120.74	\$1,208.33	(\$7,912.41)	\$19,684.71	\$13,291.63	(\$6,393.08)	\$14,500.00
01-50-446 - Postage	\$1,294.57	\$583.33	(\$711.24)	\$5,800.44	\$6,416.63	\$616.19	\$7,000.00
01-50-470 - Staff Training & Support	\$3,183.65	\$2,916.67	(\$266.98)	\$37,206.41	\$32,083.37	(\$5,123.04)	\$35,000.00
01-50-471 - Office Supplies	\$1,273.96	\$666.67	(\$607.29)	\$7,491.26	\$7,333.37	(\$157.89)	\$8,000.00
01-50-472 - Computer Maintenance	\$8,587.38	\$2,916.67	(\$5,670.71)	\$64,922.30	\$32,083.37	(\$32,838.93)	\$35,000.00
01-50-474 - Interest Expense	\$0.00	\$0.00	\$0.00	\$1,039.93	\$0.00	(\$1,039.93)	\$0.00
01-50-490 - Transfer to Debt Service Fund	\$0.00	\$7,494.83	\$7,494.83	\$89,938.00	\$82,443.13	(\$7,494.87)	\$89,938.00
Total Administration	\$77,763.14	\$83,929.99	\$6,166.85	\$966,943.29	\$923,229.89	(\$43,713.40)	\$1,007,160.00
Building & Grounds							
01-51-410 - Building Maintenance Supplie	\$637.63	\$1,170.00	\$532.37	\$15,514.15	\$12,870.00	(\$2,644.15)	\$14,040.00
01-51-411 - Building Repair	\$1,135.23	\$5,416.67	\$4,281.44	\$139,921.42	\$59,583.37	(\$80,338.05)	\$65,000.00

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)
01-51-413 - Equipment Purchase/Lease	\$179.95	\$1,250.00	\$1,070.05	\$32,718.62	\$13,750.00	(\$18,968.62)	\$15,000.00
01-51-414 - Equipment Loan Payment 15	\$0.00	\$0.00	\$0.00	\$69,510.54	\$0.00	(\$69,510.54)	\$0.00
Total Building & Grounds	\$1,952.81	\$7,836.67	\$5,883.86	\$257,664.73	\$86,203.37	(\$171,461.36)	\$94,040.00
Capital Development							
01-52-400 - Annual Fireworks	\$0.00	\$0.00	\$0.00	\$153.44	\$0.00	(\$153.44)	\$0.00
Total Capital Development	\$0.00	\$0.00	\$0.00	\$153.44	\$0.00	(\$153.44)	\$0.00
Total Expenses	\$79,715.95	\$91,766.66	\$12,050.71	\$1,224,761.46	\$1,009,433.26	(\$215,328.20)	\$1,101,200.00
Net Total	(\$62,972.07)	\$55,038.60	\$118,010.67	\$987,853.08	\$605,424.60	(\$382,428.48)	\$660,463.00

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)
Expenses							
Capital Development							
01-52-401 - Improvement Projects	\$29,407.00	\$14,886.33	(\$14,520.67)	\$252,969.02	\$163,749.63	(\$89,219.39)	\$178,636.00
01-52-406 - 2011 Pole Barn Loan Princip	\$0.00	\$1,771.75	\$1,771.75	\$21,254.23	\$19,489.25	(\$1,764.98)	\$21,261.00
01-52-407 - Equip. Loan Payment	\$24,808.17	\$10,218.25	(\$14,589.92)	\$109,645.10	\$112,400.75	\$2,755.65	\$122,619.00
01-52-408 - Supt. Parks Salary	\$4,980.16	\$5,362.67	\$382.51	\$58,036.84	\$58,989.37	\$952.53	\$64,352.00
01-52-409 - Park Foreman/Seasonal Salar	\$4,536.01	\$3,126.50	(\$1,409.51)	\$34,931.13	\$34,391.50	(\$539.63)	\$37,518.00
01-52-411 - Mechanic	\$0.00	\$0.00	\$0.00	\$26,399.50	\$0.00	(\$26,399.50)	\$0.00
01-52-412 - Park Maintenance Salaries	\$1,265.63	\$1,267.50	\$1.87	\$18,063.15	\$13,942.50	(\$4,120.65)	\$15,210.00
01-52-416 - Park Naturalist	\$3,062.46	\$3,317.67	\$255.21	\$35,343.31	\$36,494.37	\$1,151.06	\$39,812.00
01-52-417 - Contracted Park Mowing Ma	\$0.00	\$7,250.00	\$7,250.00	\$87,345.61	\$79,750.00	(\$7,595.61)	\$87,000.00
01-52-418 - Natural Areas/Beautify Suppli	\$2,098.74	\$1,000.00	(\$1,098.74)	\$7,793.56	\$11,000.00	\$3,206.44	\$12,000.00
01-52-419 - Natural Areas/Beautify Salary	\$289.06	\$4,250.00	\$3,960.94	\$43,258.84	\$46,750.00	\$3,491.16	\$51,000.00
01-52-437 - St. Francis Base B. Loan Pymt	\$0.00	\$2,083.33	\$2,083.33	\$2,760.92	\$22,916.63	\$20,155.71	\$25,000.00
01-52-441 - OPT 2012 Sport Lighting Prin	\$0.00	\$504.58	\$504.58	\$6,054.39	\$5,550.38	(\$504.01)	\$6,055.00
01-52-454 - Equipment Sale Expense	\$0.00	\$0.00	\$0.00	\$14,139.01	\$0.00	(\$14,139.01)	\$0.00
Total Capital Development	\$70,447.23	\$55,038.58	(\$15,408.65)	\$717,994.61	\$605,424.38	(\$112,570.23)	\$660,463.00
Total Expenses	\$70,447.23	\$55,038.58	(\$15,408.65)	\$717,994.61	\$605,424.38	(\$112,570.23)	\$660,463.00

Net Total	(\$70,447.23)	(\$55,038.58)	\$15,408.65	(\$717,994.61)	(\$605,424.38)	\$112,570.23	(\$660,463.00)
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Frankfort Square Park District
** Analysis of Revenues & Expenses **
2 - Programming
May 2014 to March 2015

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	\$0.00	\$2,291.63	\$2,291.63	\$2,500.00
02-00-306 - Concession & Dance Income	\$0.00	\$416.67	\$416.67	\$2,022.05	\$4,583.37	\$2,561.32	\$5,000.00
02-00-322 - Discount Tickets	\$0.00	\$0.00	\$0.00	\$236.00	\$0.00	(\$236.00)	\$0.00
02-00-325 - Transfer from ELC, BAS & F.A.	\$0.00	\$9,052.42	\$9,052.42	\$108,629.00	\$99,576.62	(\$9,052.38)	\$108,629.00
02-00-353 - Program Fees	\$10,837.31	\$24,166.67	\$13,329.36	\$227,470.79	\$265,833.37	\$38,362.58	\$290,000.00
02-00-354 - Non-Resident Fee	\$12,389.75	\$4,583.33	(\$7,806.42)	\$68,214.83	\$50,416.63	(\$17,798.20)	\$55,000.00
02-00-359 - Donations	\$0.00	\$250.00	\$250.00	\$100.00	\$2,750.00	\$2,650.00	\$3,000.00
02-00-360 - Facility Rental	\$1,215.00	\$1,666.67	\$451.67	\$16,867.00	\$18,333.37	\$1,466.37	\$20,000.00
02-00-375 - Program Fee Refunds	(\$653.50)	(\$666.67)	(\$13.17)	(\$9,637.00)	(\$7,333.37)	\$2,303.63	(\$8,000.00)
Total Programming	\$23,788.56	\$39,677.42	\$15,888.86	\$413,902.67	\$436,451.62	\$22,548.95	\$476,129.00
Total Revenues	\$23,788.56	\$39,677.42	\$15,888.86	\$413,902.67	\$436,451.62	\$22,548.95	\$476,129.00
Expenses							
Programming							
02-53-403 - Instructor Salary	\$15,738.43	\$10,000.00	(\$5,738.43)	\$148,820.94	\$110,000.00	(\$38,820.94)	\$120,000.00
02-53-407 - Dir.of Recreation & Administra	\$2,641.00	\$2,861.08	\$220.08	\$30,571.50	\$31,471.88	\$900.38	\$34,333.00
02-53-417 - Recreation Supervisor	\$5,455.98	\$8,660.58	\$3,204.60	\$63,068.68	\$95,266.38	\$32,197.70	\$103,927.00
02-53-447 - Brochure Printing	\$4,475.00	\$1,166.67	(\$3,308.33)	\$13,500.00	\$12,833.37	(\$666.63)	\$14,000.00
02-53-455 - Professional Contract Service	(\$355.50)	\$4,666.67	\$5,022.17	\$48,908.05	\$51,333.37	\$2,425.32	\$56,000.00
02-53-456 - Concession Stand Salaries	\$0.00	\$250.00	\$250.00	\$1,692.08	\$2,750.00	\$1,057.92	\$3,000.00
02-53-458 - Program Supplies - Reimbu	(\$1,576.30)	(\$833.33)	\$742.97	(\$4,885.31)	(\$9,166.63)	(\$4,281.32)	(\$10,000.00)
02-53-459 - Concession & Dance Expens	\$631.99	\$249.83	(\$382.16)	\$3,881.36	\$2,748.13	(\$1,133.23)	\$2,998.00
02-53-464 - Capital Purchases	\$0.00	\$8,489.25	\$8,489.25	\$0.00	\$93,381.75	\$93,381.75	\$101,871.00
02-53-472 - Program Supplies	\$4,179.23	\$4,166.67	(\$12.56)	\$57,076.24	\$45,833.37	(\$11,242.87)	\$50,000.00
02-53-474 - Discount Tickets	\$0.00	\$0.00	\$0.00	\$738.00	\$0.00	(\$738.00)	\$0.00
Total Programming	\$31,189.83	\$39,677.42	\$8,487.59	\$363,371.54	\$436,451.62	\$73,080.08	\$476,129.00
Total Expenses	\$31,189.83	\$39,677.42	\$8,487.59	\$363,371.54	\$436,451.62	\$73,080.08	\$476,129.00
Net Total	(\$7,401.27)	\$0.00	\$7,401.27	\$50,531.13	\$0.00	(\$50,531.13)	\$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	\$2,960.73	\$29,935.25	\$26,974.52	\$401,662.78	\$329,287.75	(\$72,375.03)	\$359,223.00
02-00-302 - Replacement Tax	\$41.18	\$83.33	\$42.15	\$735.74	\$916.63	\$180.89	\$1,000.00
02-00-357 - Contract Maint. - Plowing/Mow	\$0.00	\$708.33	\$708.33	\$8,500.00	\$7,791.63	(\$708.37)	\$8,500.00
Total Building and Grounds	\$3,001.91	\$30,726.91	\$27,725.00	\$410,898.52	\$337,996.01	(\$72,902.51)	\$368,723.00
Total Revenues	\$3,001.91	\$30,726.91	\$27,725.00	\$410,898.52	\$337,996.01	(\$72,902.51)	\$368,723.00
Expenses							
Building and Grounds							
02-51-400 - Seasonal Salary	\$6,343.51	\$4,583.33	(\$1,760.18)	\$73,422.85	\$50,416.63	(\$23,006.22)	\$55,000.00
02-51-402 - Park Maintenance Salaries	\$1,265.63	\$1,292.83	\$27.20	\$14,818.77	\$14,221.13	(\$597.64)	\$15,514.00
02-51-403 - Contract Maintenance Techni	\$0.00	\$3,750.00	\$3,750.00	\$0.00	\$41,250.00	\$41,250.00	\$45,000.00
02-51-406 - Park Maint Salary Trans to Co	\$0.00	\$1,286.50	\$1,286.50	\$0.00	\$14,151.50	\$14,151.50	\$15,438.00
02-51-407 - Corp Trans-Supt of Parks Payr	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$27,500.00	\$27,500.00	\$30,000.00
02-51-417 - Maintenance Supplies & Serv	\$232.31	\$7,083.33	\$6,851.02	\$41,077.03	\$77,916.63	\$36,839.60	\$85,000.00
02-51-418 - Equipment Purchase / Rental	\$710.00	\$2,500.00	\$1,790.00	\$28,923.53	\$27,500.00	(\$1,423.53)	\$30,000.00
02-51-419 - Equipment Repair / Parts	\$7,490.55	\$5,833.33	(\$1,657.22)	\$94,668.50	\$64,166.63	(\$30,501.87)	\$70,000.00
02-51-426 - Refuse & Porta Potties	\$513.70	\$1,755.42	\$1,241.72	\$28,042.66	\$19,309.62	(\$8,733.04)	\$21,065.00
02-51-476 - Gas - Diesel - Oil	\$1,345.63	\$3,928.67	\$2,583.04	\$44,075.99	\$43,215.37	(\$860.62)	\$47,144.00
Total Building and Grounds	\$17,901.33	\$34,513.41	\$16,612.08	\$325,029.33	\$379,647.51	\$54,618.18	\$414,161.00
Total Expenses	\$17,901.33	\$34,513.41	\$16,612.08	\$325,029.33	\$379,647.51	\$54,618.18	\$414,161.00
Net Total	(\$14,899.42)	(\$3,786.50)	\$11,112.92	\$85,869.19	(\$41,651.50)	(\$127,520.69)	(\$45,438.00)

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	\$16,297.00	\$10,833.33	(\$5,463.67)	\$106,146.87	\$119,166.63	\$13,019.76	\$130,000.00
02-00-317 - Program Fee Refunds	\$0.00	(\$426.67)	(\$426.67)	(\$1,686.90)	(\$4,693.37)	(\$3,006.47)	(\$5,120.00)
Total Early Learning Center	\$16,297.00	\$10,406.66	(\$5,890.34)	\$104,459.97	\$114,473.26	\$10,013.29	\$124,880.00
Total Revenues	\$16,297.00	\$10,406.66	(\$5,890.34)	\$104,459.97	\$114,473.26	\$10,013.29	\$124,880.00
Expenses							
Early Learning Center							
02-53-410 - Supt. of Early Childhood Salar	\$2,071.54	\$2,040.17	(\$31.37)	\$24,995.47	\$22,441.87	(\$2,553.60)	\$24,482.00
02-53-411 - Staff Salary	\$4,909.67	\$5,000.00	\$90.33	\$43,578.34	\$55,000.00	\$11,421.66	\$60,000.00
02-53-413 - Program Supplies	(\$82.10)	\$333.33	\$415.43	\$4,013.85	\$3,666.63	(\$347.22)	\$4,000.00
02-53-415 - Transfer to Recreation	\$0.00	\$3,033.17	\$3,033.17	\$36,398.00	\$33,364.87	(\$3,033.13)	\$36,398.00
Total Early Learning Center	\$6,899.11	\$10,406.67	\$3,507.56	\$108,985.66	\$114,473.37	\$5,487.71	\$124,880.00
Total Expenses	\$6,899.11	\$10,406.67	\$3,507.56	\$108,985.66	\$114,473.37	\$5,487.71	\$124,880.00
Net Total	\$9,397.89	(\$0.01)	(\$9,397.90)	(\$4,525.69)	(\$0.11)	\$4,525.58	\$0.00

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

May 2014 to March 2015

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	\$1,140.00	\$2,333.33	\$1,193.33	\$29,595.00	\$25,666.63	(\$3,928.37)	\$28,000.00
02-00-362 - Daily Admission Fees	\$3,736.00	\$2,250.00	(\$1,486.00)	\$26,376.25	\$24,750.00	(\$1,626.25)	\$27,000.00
02-00-363 - Group Rental Income	\$652.75	\$333.33	(\$319.42)	\$6,161.37	\$3,666.63	(\$2,494.74)	\$4,000.00
02-00-364 - Family Swim	\$120.00	\$83.33	(\$36.67)	\$626.00	\$916.63	\$290.63	\$1,000.00
02-00-365 - Pool Party	\$890.00	\$416.67	(\$473.33)	\$7,035.00	\$4,583.37	(\$2,451.63)	\$5,000.00
Total F.A.N.	\$6,538.75	\$5,416.66	(\$1,122.09)	\$69,793.62	\$59,583.26	(\$10,210.36)	\$65,000.00
Total Revenues	\$6,538.75	\$5,416.66	(\$1,122.09)	\$69,793.62	\$59,583.26	(\$10,210.36)	\$65,000.00
Expenses							
F.A.N.							
02-53-445 - Building Supervisor Salary	\$2,678.09	\$2,500.00	(\$178.09)	\$29,105.07	\$27,500.00	(\$1,605.07)	\$30,000.00
02-53-446 - Program Supplies	\$182.85	\$125.00	(\$57.85)	\$2,061.04	\$1,375.00	(\$686.04)	\$1,500.00
02-53-448 - LWN School Dist. 210 Charge	\$125.00	\$416.67	\$291.67	\$3,444.00	\$4,583.37	\$1,139.37	\$5,000.00
02-53-450 - Transfer to Recreation	\$0.00	\$2,375.00	\$2,375.00	\$28,500.00	\$26,125.00	(\$2,375.00)	\$28,500.00
Total F.A.N.	\$2,985.94	\$5,416.67	\$2,430.73	\$63,110.11	\$59,583.37	(\$3,526.74)	\$65,000.00
Total Expenses	\$2,985.94	\$5,416.67	\$2,430.73	\$63,110.11	\$59,583.37	(\$3,526.74)	\$65,000.00
Net Total	\$3,552.81	(\$0.01)	(\$3,552.82)	\$6,683.51	(\$0.11)	(\$6,683.62)	\$0.00

May 2014 to March 2015

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	\$17,371.61	\$15,833.33	(\$1,538.28)	\$164,812.87	\$174,166.63	\$9,353.76	\$190,000.00
02-00-371 - Program Fee Refunds	\$775.00	(\$41.67)	(\$816.67)	\$775.00	(\$458.37)	(\$1,233.37)	(\$500.00)
Total Before & After School Program	\$18,146.61	\$15,791.66	(\$2,354.95)	\$165,587.87	\$173,708.26	\$8,120.39	\$189,500.00
Total Revenues	\$18,146.61	\$15,791.66	(\$2,354.95)	\$165,587.87	\$173,708.26	\$8,120.39	\$189,500.00
Expenses							
Before & After School Program							
02-53-460 - ELC Salary Transfer-Supt of	\$1,694.91	\$2,040.17	\$345.26	\$18,543.27	\$22,441.87	\$3,898.60	\$24,482.00
02-53-461 - Staff Salaries	\$9,674.82	\$9,333.33	(\$341.49)	\$86,171.26	\$102,666.63	\$16,495.37	\$112,000.00
02-53-462 - Program Supplies	\$255.13	\$773.92	\$518.79	\$4,178.87	\$8,513.12	\$4,334.25	\$9,287.00
02-53-463 - Transfer to Recreation	\$0.00	\$3,644.25	\$3,644.25	\$43,731.00	\$40,086.75	(\$3,644.25)	\$43,731.00
Total Before & After School Program	\$11,624.86	\$15,791.67	\$4,166.81	\$152,624.40	\$173,708.37	\$21,083.97	\$189,500.00
Total Expenses	\$11,624.86	\$15,791.67	\$4,166.81	\$152,624.40	\$173,708.37	\$21,083.97	\$189,500.00
Net Total	\$6,521.75	(\$0.01)	(\$6,521.76)	\$12,963.47	(\$0.11)	(\$12,963.58)	\$0.00

May 2014 to March 2015

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 - Audit	\$130.27	\$1,507.17	\$1,376.90	\$18,307.17	\$16,578.87	(\$1,728.30)	\$18,086.00
Total Audit General	\$130.27	\$1,507.17	\$1,376.90	\$18,307.17	\$16,578.87	(\$1,728.30)	\$18,086.00
Total Revenues	\$130.27	\$1,507.17	\$1,376.90	\$18,307.17	\$16,578.87	(\$1,728.30)	\$18,086.00
Expenses							
Audit							
03-50-401 - Accounting Services	\$0.00	\$1,507.17	\$1,507.17	\$19,950.00	\$16,578.87	(\$3,371.13)	\$18,086.00
03-50-402 - Transfer to Corporate	\$0.00	\$590.42	\$590.42	\$0.00	\$6,494.62	\$6,494.62	\$7,085.00
Total Audit	\$0.00	\$2,097.59	\$2,097.59	\$19,950.00	\$23,073.49	\$3,123.49	\$25,171.00
Total Expenses	\$0.00	\$2,097.59	\$2,097.59	\$19,950.00	\$23,073.49	\$3,123.49	\$25,171.00
Net Total	\$130.27	(\$590.42)	(\$720.69)	(\$1,642.83)	(\$6,494.62)	(\$4,851.79)	(\$7,085.00)

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 Insura	\$799.40	\$8,331.58	\$7,532.18	\$121,821.26	\$91,647.38	(\$30,173.88)	\$99,979.00
Total Insurance General	\$799.40	\$8,331.58	\$7,532.18	\$121,821.26	\$91,647.38	(\$30,173.88)	\$99,979.00
Total Revenues	\$799.40	\$8,331.58	\$7,532.18	\$121,821.26	\$91,647.38	(\$30,173.88)	\$99,979.00
Expenses							
Liability Insurance							
04-50-430 - PDRMA	\$61.30	\$5,416.67	\$5,355.37	\$46,940.46	\$59,583.37	\$12,642.91	\$65,000.00
04-50-431 - State Unemployment Insuran	\$1,088.28	\$500.00	(\$588.28)	\$7,968.26	\$5,500.00	(\$2,468.26)	\$6,000.00
04-50-432 - Legal Fees	\$0.00	\$750.00	\$750.00	\$16,484.91	\$8,250.00	(\$8,234.91)	\$9,000.00
04-50-433 - Security Link/ADT/System Rep	\$331.86	\$414.92	\$83.06	\$1,548.91	\$4,564.12	\$3,015.21	\$4,979.00
04-50-434 - Liability Repairing/Improve	\$0.00	\$1,250.00	\$1,250.00	\$15,773.00	\$13,750.00	(\$2,023.00)	\$15,000.00
04-50-435 - Corp Fund Sal Trans-Risk Mg	\$0.00	\$1,666.67	\$1,666.67	\$0.00	\$18,333.37	\$18,333.37	\$20,000.00
04-50-436 - Transfer to Corporate	\$0.00	\$1,147.00	\$1,147.00	\$0.00	\$12,617.00	\$12,617.00	\$13,764.00
Total Liability Insurance	\$1,481.44	\$11,145.26	\$9,663.82	\$88,715.54	\$122,597.86	\$33,882.32	\$133,743.00
Total Expenses	\$1,481.44	\$11,145.26	\$9,663.82	\$88,715.54	\$122,597.86	\$33,882.32	\$133,743.00
Net Total	(\$682.04)	(\$2,813.68)	(\$2,131.64)	\$33,105.72	(\$30,950.48)	(\$64,056.20)	(\$33,764.00)

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	\$121.39	\$879.17	\$757.78	\$13,228.93	\$9,670.87	(\$3,558.06)	\$10,550.00
Total Paving & Lighting General	\$121.39	\$879.17	\$757.78	\$13,228.93	\$9,670.87	(\$3,558.06)	\$10,550.00
Total Revenues	\$121.39	\$879.17	\$757.78	\$13,228.93	\$9,670.87	(\$3,558.06)	\$10,550.00
Expenses							
Paving & Lighting							
05-50-401 - Paving	\$0.00	\$645.08	\$645.08	\$7,741.00	\$7,095.88	(\$645.12)	\$7,741.00
05-50-402 - Lighting	\$0.00	\$234.08	\$234.08	\$0.00	\$2,574.88	\$2,574.88	\$2,809.00
Total Paving & Lighting	\$0.00	\$879.16	\$879.16	\$7,741.00	\$9,670.76	\$1,929.76	\$10,550.00
Total Expenses	\$0.00	\$879.16	\$879.16	\$7,741.00	\$9,670.76	\$1,929.76	\$10,550.00
Net Total	\$121.39	\$0.01	(\$121.38)	\$5,487.93	\$0.11	(\$5,487.82)	\$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 Recreat	\$2,010.32	\$16,747.00	\$14,736.68	\$197,610.72	\$184,217.00	(\$13,393.72)	\$200,964.00
Total Special Recreation General	\$2,010.32	\$16,747.00	\$14,736.68	\$197,610.72	\$184,217.00	(\$13,393.72)	\$200,964.00
Total Revenues	\$2,010.32	\$16,747.00	\$14,736.68	\$197,610.72	\$184,217.00	(\$13,393.72)	\$200,964.00
Expenses							
Special Recreation							
06-50-401 - Payment to S.S.S.R.A.	\$0.00	\$11,106.92	\$11,106.92	\$132,792.00	\$122,176.12	(\$10,615.88)	\$133,283.00
06-50-402 - Program Aide	\$0.00	\$110.42	\$110.42	\$305.25	\$1,214.62	\$909.37	\$1,325.00
06-50-404 - Transfer to Corporate	\$0.00	\$5,529.67	\$5,529.67	\$66,356.00	\$60,826.37	(\$5,529.63)	\$66,356.00
Total Special Recreation	\$0.00	\$16,747.01	\$16,747.01	\$199,453.25	\$184,217.11	(\$15,236.14)	\$200,964.00
Total Expenses	\$0.00	\$16,747.01	\$16,747.01	\$199,453.25	\$184,217.11	(\$15,236.14)	\$200,964.00
Net Total	\$2,010.32	(\$0.01)	(\$2,010.33)	(\$1,842.53)	(\$0.11)	\$1,842.42	\$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	\$6,581.68	\$54,930.17	\$48,348.49	\$650,346.89	\$604,231.87	(\$46,115.02)	\$659,162.00
07-00-302 - Transfer from Corporate	\$0.00	\$7,494.83	\$7,494.83	\$89,938.00	\$82,443.13	(\$7,494.87)	\$89,938.00
07-00-324 - Alternate Bond Sale	\$0.00	\$8,833.33	\$8,833.33	\$106,000.00	\$97,166.63	(\$8,833.37)	\$106,000.00
Total Debt Service General	\$6,581.68	\$71,258.33	\$64,676.65	\$846,284.89	\$783,841.63	(\$62,443.26)	\$855,100.00
Total Revenues	\$6,581.68	\$71,258.33	\$64,676.65	\$846,284.89	\$783,841.63	(\$62,443.26)	\$855,100.00
Expenses							
Debt Service							
07-50-401 - 2002 G.O. Ref Bond Principal	\$0.00	\$45,833.33	\$45,833.33	\$550,000.00	\$504,166.63	(\$45,833.37)	\$550,000.00
07-50-402 - OPT Mini-Bond11-30-11 Prin	\$0.00	\$9,090.00	\$9,090.00	\$109,080.33	\$99,990.00	(\$9,090.33)	\$109,080.00
07-50-405 - 2010 G.O. Bonds Principal Pm	\$0.00	\$8,248.58	\$8,248.58	\$98,982.50	\$90,734.38	(\$8,248.12)	\$98,983.00
07-50-409 - 2009 G.O. Bond Principal Pmt	\$0.00	\$7,670.83	\$7,670.83	\$92,050.00	\$84,379.13	(\$7,670.87)	\$92,050.00
07-50-473 - Legal Fees	\$475.00	\$415.58	(\$59.42)	\$8,040.00	\$4,571.38	(\$3,468.62)	\$4,987.00
Total Debt Service	\$475.00	\$71,258.32	\$70,783.32	\$858,152.83	\$783,841.52	(\$74,311.31)	\$855,100.00
Total Expenses	\$475.00	\$71,258.32	\$70,783.32	\$858,152.83	\$783,841.52	(\$74,311.31)	\$855,100.00
Net Total	\$6,106.68	\$0.01	(\$6,106.67)	(\$11,867.94)	\$0.11	\$11,868.05	\$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	\$1,059.92	\$8,750.25	\$7,690.33	\$111,523.14	\$96,252.75	(\$15,270.39)	\$105,003.00
Total Social Security General	\$1,059.92	\$8,750.25	\$7,690.33	\$111,523.14	\$96,252.75	(\$15,270.39)	\$105,003.00
Total Revenues	\$1,059.92	\$8,750.25	\$7,690.33	\$111,523.14	\$96,252.75	(\$15,270.39)	\$105,003.00
Expenses							
Social Security							
08-50-401 - Employer F.I.C.A.	\$6,350.72	\$6,916.67	\$565.95	\$74,032.29	\$76,083.37	\$2,051.08	\$83,000.00
08-50-402 - Employer Medicare	\$1,485.23	\$1,833.58	\$348.35	\$17,604.12	\$20,169.38	\$2,565.26	\$22,003.00
08-50-403 - Transfer to Corporate	\$0.00	\$908.25	\$908.25	\$0.00	\$9,990.75	\$9,990.75	\$10,899.00
Total Social Security	\$7,835.95	\$9,658.50	\$1,822.55	\$91,636.41	\$106,243.50	\$14,607.09	\$115,902.00
Total Expenses	\$7,835.95	\$9,658.50	\$1,822.55	\$91,636.41	\$106,243.50	\$14,607.09	\$115,902.00
Net Total	(\$6,776.03)	(\$908.25)	\$5,867.78	\$19,886.73	(\$9,990.75)	(\$29,877.48)	(\$10,899.00)

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	\$3,050.00	\$750.00	(\$2,300.00)	\$8,146.00	\$8,250.00	\$104.00	\$9,000.00
09-00-372 - Greens Fees	\$517.88	\$13,750.00	\$13,232.12	\$159,233.18	\$151,250.00	(\$7,983.18)	\$165,000.00
09-00-373 - Driving Range Fees	\$414.00	\$5,833.33	\$5,419.33	\$74,327.50	\$64,166.63	(\$10,160.87)	\$70,000.00
09-00-374 - Rental Cart & or Clubs	\$194.00	\$3,666.67	\$3,472.67	\$52,445.25	\$40,333.37	(\$12,111.88)	\$44,000.00
09-00-375 - Beverage Sales	\$35.24	\$833.33	\$798.09	\$11,057.92	\$9,166.63	(\$1,891.29)	\$10,000.00
09-00-378 - Merchandise	\$60.75	\$375.00	\$314.25	\$4,067.10	\$4,125.00	\$57.90	\$4,500.00
09-00-379 - Golf Lessons	\$0.00	\$375.00	\$375.00	\$4,123.50	\$4,125.00	\$1.50	\$4,500.00
09-00-380 - Leagues	\$0.00	\$0.00	\$0.00	\$1,820.00	\$0.00	(\$1,820.00)	\$0.00
09-00-381 - Special Events/Programs	\$70.00	\$583.33	\$513.33	\$7,090.00	\$6,416.63	(\$673.37)	\$7,000.00
09-00-383 - Rec Fund Payroll Transfer	\$0.00	\$2,014.75	\$2,014.75	\$0.00	\$22,162.25	\$22,162.25	\$24,177.00
09-00-384 - Scholarship Revenue	\$0.00	\$750.00	\$750.00	\$14,905.50	\$8,250.00	(\$6,655.50)	\$9,000.00
09-00-386 - Restaurant Revenue	\$30.91	\$2,916.67	\$2,885.76	\$24,798.26	\$32,083.37	\$7,285.11	\$35,000.00
09-00-388 - Sales Tax Return Discount	\$0.00	\$0.00	\$0.00	\$57.50	\$0.00	(\$57.50)	\$0.00
09-00-389 - Loyalty Cards Sold	\$0.00	\$341.67	\$341.67	\$0.00	\$3,758.37	\$3,758.37	\$4,100.00
Total Golf Course	\$4,372.78	\$32,189.75	\$27,816.97	\$362,071.71	\$354,087.25	(\$7,984.46)	\$386,277.00
Total Revenues	\$4,372.78	\$32,189.75	\$27,816.97	\$362,071.71	\$354,087.25	(\$7,984.46)	\$386,277.00
Expenses							
Golf Course							
09-53-407 - Dir. Square Links G.C.	\$1,832.27	\$1,985.00	\$152.73	\$21,171.04	\$21,835.00	\$663.96	\$23,820.00
09-53-410 - Golf Course Superintendent	\$3,279.24	\$3,552.50	\$273.26	\$37,831.26	\$39,077.50	\$1,246.24	\$42,630.00
09-53-412 - Maint. Seasonal Salaries	\$0.00	\$4,184.17	\$4,184.17	\$17,976.27	\$46,025.87	\$28,049.60	\$50,210.00
09-53-480 - Office Supplies/Printing	\$1,826.07	\$0.00	(\$1,826.07)	\$2,614.07	\$0.00	(\$2,614.07)	\$0.00
09-53-481 - Golf Cart Lease	\$0.00	\$332.92	\$332.92	\$605.20	\$3,662.12	\$3,056.92	\$3,995.00
09-53-482 - Contracted Services	\$113.70	\$1,159.33	\$1,045.63	\$30,024.53	\$12,752.63	(\$17,271.90)	\$13,912.00
09-53-484 - Maintenance Supplies	\$355.20	\$750.00	\$394.80	\$14,295.00	\$8,250.00	(\$6,045.00)	\$9,000.00
09-53-485 - Fertilizer and Weed Control	\$0.00	\$916.67	\$916.67	\$7,881.01	\$10,083.37	\$2,202.36	\$11,000.00
09-53-498 - 2003 Golf Course Bond Princ.	\$35,723.75	\$3,454.00	(\$32,269.75)	\$41,447.50	\$37,994.00	(\$3,453.50)	\$41,448.00
09-53-502 - Equipment Purchase/Rental	\$0.00	\$166.67	\$166.67	\$1,075.27	\$1,833.37	\$758.10	\$2,000.00
09-53-504 - Scholarship Expense	\$0.00	\$750.00	\$750.00	\$210.77	\$8,250.00	\$8,039.23	\$9,000.00
09-53-507 - Future Capital Expense	\$0.00	\$3,104.50	\$3,104.50	\$0.00	\$34,149.50	\$34,149.50	\$37,254.00
09-53-509 - Restaurant Seasonal Salaries	\$621.00	\$2,138.00	\$1,517.00	\$21,454.11	\$23,518.00	\$2,063.89	\$25,656.00
09-53-511 - Restaurant Purchases	\$0.00	\$41.67	\$41.67	\$890.25	\$458.37	(\$431.88)	\$500.00
Total Golf Course	\$43,751.23	\$22,535.43	(\$21,215.80)	\$197,476.28	\$247,889.73	\$50,413.45	\$270,425.00
Resturant Operations							
09-53-409 - Seasonal Salaries	\$30.00	\$3,750.00	\$3,720.00	\$45,766.72	\$41,250.00	(\$4,516.72)	\$45,000.00
09-53-510 - Restaurant Equipment Repair	\$514.50	\$41.67	(\$472.83)	\$2,259.44	\$458.37	(\$1,801.07)	\$500.00
09-53-512 - Restuarant Supplies	\$947.43	\$1,666.67	\$719.24	\$21,045.26	\$18,333.37	(\$2,711.89)	\$20,000.00

May 2014 to March 2015

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)
09-53-514 - Beverage Supplies	\$673.65	\$208.33	(\$465.32)	\$4,741.02	\$2,291.63	(\$2,449.39)	\$2,500.00
09-53-534 - Restaurant Debt Service Pay	\$0.00	\$1,972.92	\$1,972.92	\$23,674.59	\$21,702.12	(\$1,972.47)	\$23,675.00
Total Restaurant Operations	\$2,165.58	\$7,639.59	\$5,474.01	\$97,487.03	\$84,035.49	(\$13,451.54)	\$91,675.00
Total Expenses	\$45,916.81	\$30,175.02	(\$15,741.79)	\$294,963.31	\$331,925.22	\$36,961.91	\$362,100.00
Net Total	(\$41,544.03)	\$2,014.73	\$43,558.76	\$67,108.40	\$22,162.03	(\$44,946.37)	\$24,177.00