

FUND BALANCES

February 28, 2013

<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	90,676.45	\$1,922,974.94	\$1,590,632.06	\$423,019.33
2	RECREATION	126,417.60	1,036,239.22	1,127,410.05	35,246.77
3	AUDIT	(18,818.33)	13,087.52	14,142.50	(19,873.31)
4	LIABILITY INSURANCE	17,476.06	91,045.27	111,298.39	(2,777.06)
5	PAVING & LIGHTING	1,220.26	13,046.72	14,157.50	109.48
6	SPECIAL RECREATION	17,869.00	226,214.02	233,455.00	10,628.02
7	DEBT SERVICE	955.39	787,870.52	830,520.94	(41,695.03)
8	SOCIAL SECURITY	22,286.84	108,983.47	88,402.72	42,867.59
9	GOLF COURSE	(69,608.56)	310,774.91	311,452.00	(70,285.65)
TOTAL F.S.P.D. FUNDS		\$188,474.71	\$4,510,236.59	\$4,321,471.16	\$377,240.14

CASH and LIABILITIES REPORT

February 28, 2013

<i>ACCOUNT DESCRIPTION</i>	<i>FEBRUARY</i>	<i>JANUARY</i>	<i>DECEMBER</i>	<i>NOVEMBER</i>
IL TREAS. POOL	\$157,843.01	\$274,207.49	\$433,076.66	\$789,295.23
OPTCB CORP CHK - 1004	8,245.91	10,102.21	9,887.95	115,950.04
OPTCB REC CC - 1012	18,263.82	17,139.45	6,605.70	4,217.60
OPTCB DEPOSIT MM - 0849	205,924.09	192,101.67	149,078.66	527,926.14
OPTCB GOLF CC -1020	1,423.41	1,437.39	1,585.47	1,438.07
OPTCB GRANT MM - 0695	0.00	0.00	0.00	0.00
CASH REGISTER	200.00	200.00	200.00	200.00
GOLF COURSE REGISTER	0.00	200.00	200.00	200.00
COINS FOR GOLF MACHINES	0.00	170.00	170.00	170.00
TOTAL CASH	\$391,900.24	\$495,558.21	\$600,804.44	\$1,439,397.08
LESS LIABILITY ITEMS:				
<i>Payroll Taxes</i>	\$0.00	\$0.00	\$0.00	\$0.00
<i>Note Receivable</i>	0.00	0.00	0.00	0.00
<i>Note Payable</i>	0.00	0.00	0.00	0.00
<i>Sales Tax</i>	0.00	0.00	0.00	(2.42)
<i>SUTA</i>	(2,105.51)	(1,017.84)	(1,157.67)	(882.98)
<i>Rental Deposits</i>	(3,625.00)	(2,925.00)	(1,525.00)	(1,500.00)
<i>Golf Certificates</i>	(8,929.59)	(8,889.59)	(8,989.59)	(8,749.59)
TOTAL LIABILITIES	(\$14,660.10)	(\$12,832.43)	(\$11,672.26)	(\$11,134.99)
TOTAL CASH LESS LIABILITIES	\$377,240.14	\$482,725.78	\$589,132.18	\$1,428,262.09

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	\$1,138.42	\$136,007.50	\$134,869.08	\$1,590,326.42	\$1,360,075.00	(\$230,251.42)	\$1,632,090.00
01-00-306 - Transfer from Special Recreat	\$0.00	\$7,294.50	\$7,294.50	\$87,534.00	\$72,945.00	(\$14,589.00)	\$87,534.00
01-00-321 - Interest Income	\$50.49	\$166.67	\$116.18	\$1,510.26	\$1,666.70	\$156.44	\$2,000.00
01-00-322 - Miscellaneous	\$25.00	\$0.00	(\$25.00)	\$491.29	\$0.00	(\$491.29)	\$0.00
01-00-325 - State Line Item Grant Funding	\$0.00	\$0.00	\$0.00	\$47,000.00	\$0.00	(\$47,000.00)	\$0.00
01-00-334 - Toro Mower Loan Proceeds	\$0.00	\$0.00	\$0.00	\$27,771.28	\$0.00	(\$27,771.28)	\$0.00
01-00-335 - New Holland Loader Loan Prc	\$0.00	\$0.00	\$0.00	\$70,000.00	\$0.00	(\$70,000.00)	\$0.00
01-00-336 - Peterbuilt Dump Trk Loan Pro	\$0.00	\$0.00	\$0.00	\$95,000.00	\$0.00	(\$95,000.00)	\$0.00
01-00-358 - Developer Donations	\$0.00	\$166.67	\$166.67	\$2,976.18	\$1,666.70	(\$1,309.48)	\$2,000.00
01-00-370 - Sport Lighting Loan Revenue	\$0.00	\$535.17	\$535.17	\$365.51	\$5,351.70	\$4,986.19	\$6,422.00
Total Corporate General	\$1,213.91	\$144,170.51	\$142,956.60	\$1,922,974.94	\$1,441,705.10	(\$481,269.84)	\$1,730,046.00
Total Revenues	\$1,213.91	\$144,170.51	\$142,956.60	\$1,922,974.94	\$1,441,705.10	(\$481,269.84)	\$1,730,046.00
Expenses							
Administration							
01-50-400 - Clerical Salaries	\$7,078.00	\$6,361.33	(\$716.67)	\$64,276.01	\$63,613.30	(\$662.71)	\$76,336.00
01-50-401 - Executive Director Salary	\$10,008.92	\$10,843.00	\$834.08	\$110,848.12	\$108,430.00	(\$2,418.12)	\$130,116.00
01-50-402 - Administrative Assistant	\$3,190.92	\$3,456.83	\$265.91	\$35,407.62	\$34,568.30	(\$839.32)	\$41,482.00
01-50-403 - Medical Insurance	\$13,601.80	\$21,397.17	\$7,795.37	\$228,036.31	\$213,971.70	(\$14,064.61)	\$256,766.00
01-50-404 - Accounting Services	\$1,984.54	\$2,136.92	\$152.38	\$22,022.79	\$21,369.20	(\$653.59)	\$25,643.00
01-50-405 - Employer 403(b)(7) Contributi	\$5,873.01	\$6,995.92	\$1,122.91	\$66,758.83	\$69,959.20	\$3,200.37	\$83,951.00
01-50-406 - Bookkeeping	\$1,962.92	\$2,166.67	\$203.75	\$21,717.12	\$21,666.70	(\$50.42)	\$26,000.00
01-50-407 - Supervisor of Internet & Techr	\$2,929.68	\$3,173.83	\$244.15	\$32,451.48	\$31,738.30	(\$713.18)	\$38,086.00
01-50-409 - Office Manager	\$0.00	\$0.00	\$0.00	\$7,500.00	\$0.00	(\$7,500.00)	\$0.00
01-50-434 - Telephone	\$1,344.00	\$1,500.00	\$156.00	\$15,115.43	\$15,000.00	(\$115.43)	\$18,000.00
01-50-438 - Electric	\$4,157.99	\$5,333.33	\$1,175.34	\$56,069.25	\$53,333.30	(\$2,735.95)	\$64,000.00
01-50-441 - Water and Sewer	\$314.33	\$1,500.00	\$1,185.67	\$15,769.58	\$15,000.00	(\$769.58)	\$18,000.00
01-50-443 - Natural Gas	\$2,361.34	\$1,208.33	(\$1,153.01)	\$9,412.46	\$12,083.30	\$2,670.84	\$14,500.00
01-50-446 - Postage	\$134.41	\$666.67	\$532.26	\$5,040.26	\$6,666.70	\$1,626.44	\$8,000.00
01-50-470 - Staff Training & Support	\$1,883.17	\$2,083.33	\$200.16	\$40,400.20	\$20,833.30	(\$19,566.90)	\$25,000.00
01-50-471 - Office Supplies	\$708.04	\$416.67	(\$291.37)	\$6,164.36	\$4,166.70	(\$1,997.66)	\$5,000.00
01-50-472 - Computer Maintenance	\$4,014.27	\$2,083.33	(\$1,930.94)	\$50,690.00	\$20,833.30	(\$29,856.70)	\$25,000.00
01-50-484 - Transfer to Social Security Fu	\$0.00	\$1,451.75	\$1,451.75	\$17,421.00	\$14,517.50	(\$2,903.50)	\$17,421.00
01-50-485 - Transfer to Audit	\$0.00	\$90.42	\$90.42	\$1,085.00	\$904.20	(\$180.80)	\$1,085.00
01-50-487 - Tax Warrant Interest Payment	\$0.00	\$0.00	\$0.00	\$440.00	\$0.00	(\$440.00)	\$0.00
01-50-490 - Transfer to Debt Service Fund	\$0.00	\$6,998.92	\$6,998.92	\$83,987.00	\$69,989.20	(\$13,997.80)	\$83,987.00
01-50-493 - Maint. Dept. Assessment & M:	\$0.00	\$0.00	\$0.00	\$15,344.50	\$0.00	(\$15,344.50)	\$0.00
Total Administration	\$61,547.34	\$79,864.42	\$18,317.08	\$905,957.32	\$798,644.20	(\$107,313.12)	\$958,373.00

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)
Building & Grounds							
01-51-402 - Building & Grounds Salaries	\$0.00	\$1,300.00	\$1,300.00	\$1,509.81	\$13,000.00	\$11,490.19	\$15,600.00
01-51-410 - Building Maintenance Supplie:	\$1,687.83	\$1,170.00	(\$517.83)	\$6,669.84	\$11,700.00	\$5,030.16	\$14,040.00
01-51-411 - Building Repair	\$5,438.15	\$3,333.33	(\$2,104.82)	\$66,663.72	\$33,333.30	(\$33,330.42)	\$40,000.00
01-51-413 - Equipment Purchase/Lease	\$498.00	\$1,250.00	\$752.00	\$6,719.74	\$12,500.00	\$5,780.26	\$15,000.00
Total Building & Grounds	\$7,623.98	\$7,053.33	(\$570.65)	\$81,563.11	\$70,533.30	(\$11,029.81)	\$84,640.00
Total Expenses	\$69,171.32	\$86,917.75	\$17,746.43	\$987,520.43	\$869,177.50	(\$118,342.93)	\$1,043,013.00
Net Total	(\$67,957.41)	\$57,252.76	\$125,210.17	\$935,454.51	\$572,527.60	(\$362,926.91)	\$687,033.00

Expenses	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)
Capital Development								
	01-52-401 - Improvement Projects	\$1,229.44	\$12,357.58	\$11,128.14	\$99,654.79	\$123,575.80	\$23,921.01	\$148,291.00
	01-52-406 - 2011 Pole Barn Loan Principa	\$0.00	\$1,912.75	\$1,912.75	\$21,687.66	\$19,127.50	(\$2,560.16)	\$22,953.00
	01-52-407 - OPT 2011 Equip. Principal Pa	\$0.00	\$7,828.08	\$7,828.08	\$36,000.89	\$78,280.80	\$42,279.91	\$93,937.00
	01-52-408 - Supt. Parks Salary	\$4,657.92	\$5,046.08	\$388.16	\$52,797.12	\$50,460.80	(\$2,336.32)	\$60,553.00
	01-52-409 - Park Foreman/Seasonal Salar	\$5,845.02	\$6,673.33	\$828.31	\$63,746.37	\$66,733.30	\$2,986.93	\$80,080.00
	01-52-411 - Mechanic	\$0.00	\$3,336.67	\$3,336.67	\$27,228.47	\$33,366.70	\$6,138.23	\$40,040.00
	01-52-412 - Park Maintenance Salaries	\$0.00	\$1,167.83	\$1,167.83	\$1,509.81	\$11,678.30	\$10,168.49	\$14,014.00
	01-52-416 - Park Naturalist	\$2,912.76	\$3,155.50	\$242.74	\$32,140.36	\$31,555.00	(\$585.36)	\$37,866.00
	01-52-417 - Contracted Park Maintenance	\$2,575.40	\$6,250.00	\$3,674.60	\$77,902.70	\$62,500.00	(\$15,402.70)	\$75,000.00
	01-52-418 - Natural Areas/Beautyfy Suppl	(\$14.00)	\$1,250.00	\$1,264.00	\$10,499.62	\$12,500.00	\$2,000.38	\$15,000.00
	01-52-419 - Natural Areas/Beautyfy Salary	\$29.56	\$3,541.67	\$3,512.11	\$44,967.05	\$35,416.70	(\$9,550.35)	\$42,500.00
	01-52-426 - 2011 Pole Barn Interest Pmt	\$0.00	\$0.00	\$0.00	\$1,261.14	\$0.00	(\$1,261.14)	\$0.00
	01-52-427 - OPT 2011 Equip. Loan Interes	\$461.31	\$0.00	(\$461.31)	\$1,001.43	\$0.00	(\$1,001.43)	\$0.00
	01-52-433 - 191st Street Project	\$0.00	\$0.00	\$0.00	\$811.62	\$0.00	(\$811.62)	\$0.00
	01-52-437 - St. Francis Base B. Loan Pym	\$0.00	\$1,489.75	\$1,489.75	\$14,904.75	\$14,897.50	(\$7.25)	\$17,877.00
	01-52-440 - OPT 2012 Sports Lighting Int.	\$0.00	\$0.00	\$0.00	\$365.52	\$0.00	(\$365.52)	\$0.00
	01-52-441 - OPT 2012 Sport Lighting Princ	\$0.00	\$535.17	\$535.17	\$6,056.89	\$5,351.70	(\$705.19)	\$6,422.00
	01-52-442 - OPT 2012 Skid-Steer Princ. P	\$0.00	\$0.00	\$0.00	\$3,268.37	\$0.00	(\$3,268.37)	\$0.00
	01-52-443 - Golf Kitchen & Bldg Improvem	\$0.00	\$0.00	\$0.00	\$4,441.99	\$0.00	(\$4,441.99)	\$0.00
	01-52-444 - Renewable Energy Project	\$0.00	\$0.00	\$0.00	\$102,257.00	\$0.00	(\$102,257.00)	\$0.00
	01-52-447 - OPT 2012 Skid-Ster Interest F	\$0.00	\$0.00	\$0.00	\$608.08	\$0.00	(\$608.08)	\$0.00
Total Capital Development		\$17,697.41	\$54,544.41	\$36,847.00	\$603,111.63	\$545,444.10	(\$57,667.53)	\$654,533.00
Total Expenses		\$17,697.41	\$54,544.41	\$36,847.00	\$603,111.63	\$545,444.10	(\$57,667.53)	\$654,533.00
Net Total		(\$17,697.41)	(\$54,544.41)	(\$36,847.00)	(\$603,111.63)	(\$545,444.10)	\$57,667.53	(\$654,533.00)

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							
Programming							
02-00-304 - Property Taxes	\$0.00	\$6,673.42	\$6,673.42	\$0.00	\$66,734.20	\$66,734.20	\$80,081.00
02-00-305 - Athletic Field Rental Income	\$0.00	\$208.33	\$208.33	\$1,532.50	\$2,083.30	\$550.80	\$2,500.00
02-00-306 - Concession & Dance Income	\$29.00	\$666.67	\$637.67	\$3,708.31	\$6,666.70	\$2,958.39	\$8,000.00
02-00-322 - Discount Tickets	\$43.00	\$0.00	(\$43.00)	\$940.00	\$0.00	(\$940.00)	\$0.00
02-00-323 - Lighting Fees	\$0.00	\$0.00	\$0.00	\$12.00	\$0.00	(\$12.00)	\$0.00
02-00-325 - Transfer from ELC, BAS & F.F	\$0.00	\$7,301.75	\$7,301.75	\$87,621.00	\$73,017.50	(\$14,603.50)	\$87,621.00
02-00-353 - Program Fees	\$12,797.50	\$21,351.33	\$8,553.83	\$238,984.93	\$213,513.30	(\$25,471.63)	\$256,216.00
02-00-354 - Non-Resident Fee	\$1,176.75	\$3,750.00	\$2,573.25	\$55,689.50	\$37,500.00	(\$18,189.50)	\$45,000.00
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	\$1,780.00	\$1,666.67	(\$113.33)	\$19,299.00	\$16,666.70	(\$2,632.30)	\$20,000.00
02-00-375 - Program Fee Refunds	(\$682.00)	(\$1,000.00)	(\$318.00)	(\$7,901.54)	(\$10,000.00)	(\$2,098.46)	(\$12,000.00)
Total Programming	\$15,144.25	\$40,868.17	\$25,723.92	\$399,885.70	\$408,681.70	\$8,796.00	\$490,418.00
Total Revenues	\$15,144.25	\$40,868.17	\$25,723.92	\$399,885.70	\$408,681.70	\$8,796.00	\$490,418.00
Expenses							
Programming							
02-53-400 - Clerical Salary	\$0.00	\$0.00	\$0.00	\$10.00	\$0.00	(\$10.00)	\$0.00
02-53-403 - Instructor Salary	\$8,286.06	\$10,416.67	\$2,130.61	\$99,219.15	\$104,166.70	\$4,947.55	\$125,000.00
02-53-405 - Recreation Programmer	\$6,920.38	\$7,330.42	\$410.04	\$76,141.50	\$73,304.20	(\$2,837.30)	\$87,965.00
02-53-407 - Dir.of Recreation & Administre	\$4,978.84	\$5,393.83	\$414.99	\$55,117.24	\$53,938.30	(\$1,178.94)	\$64,726.00
02-53-447 - Brochure Printing	\$0.00	\$1,250.00	\$1,250.00	\$8,700.00	\$12,500.00	\$3,800.00	\$15,000.00
02-53-455 - Professional Contract Service:	\$3,680.60	\$5,833.33	\$2,152.73	\$45,338.00	\$58,333.30	\$12,995.30	\$70,000.00
02-53-456 - Concession Stand Salaries	\$0.00	\$250.00	\$250.00	\$2,313.00	\$2,500.00	\$187.00	\$3,000.00
02-53-458 - Program Supplies - Reimburs	(\$1,208.00)	(\$833.33)	\$374.67	(\$8,548.68)	(\$8,333.30)	\$215.38	(\$10,000.00)
02-53-459 - Concession & Dance Expense	\$164.54	\$250.00	\$85.46	\$4,251.58	\$2,500.00	(\$1,751.58)	\$3,000.00
02-53-464 - Capital Purchases	\$0.00	\$4,310.58	\$4,310.58	\$0.00	\$43,105.80	\$43,105.80	\$51,727.00
02-53-472 - Program Supplies	\$4,378.85	\$6,666.67	\$2,287.82	\$50,276.85	\$66,666.70	\$16,389.85	\$80,000.00
02-53-474 - Discount Tickets	\$162.00	\$0.00	(\$162.00)	\$774.00	\$0.00	(\$774.00)	\$0.00
Total Programming	\$27,363.27	\$40,868.17	\$13,504.90	\$333,592.64	\$408,681.70	\$75,089.06	\$490,418.00
Total Expenses	\$27,363.27	\$40,868.17	\$13,504.90	\$333,592.64	\$408,681.70	\$75,089.06	\$490,418.00
Net Total	(\$12,219.02)	\$0.00	\$12,219.02	\$66,293.06	\$0.00	(\$66,293.06)	\$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	\$244.46	\$21,801.17	\$21,556.71	\$307,223.77	\$218,011.70	(\$89,212.07)	\$261,614.00
02-00-302 - Replacement Tax	\$0.00	\$83.33	\$83.33	\$483.83	\$833.30	\$349.47	\$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	\$244.46	\$22,592.83	\$22,348.37	\$316,207.60	\$225,928.30	(\$90,279.30)	\$271,114.00
Total Revenues	\$244.46	\$22,592.83	\$22,348.37	\$316,207.60	\$225,928.30	(\$90,279.30)	\$271,114.00
Expenses							
Building and Grounds							
02-51-400 - Seasonal Salary	\$2,671.44	\$4,375.00	\$1,703.56	\$55,644.18	\$43,750.00	(\$11,894.18)	\$52,500.00
02-51-417 - Maintenance Supplies & Servi	\$2,151.24	\$5,916.67	\$3,765.43	\$74,386.73	\$59,166.70	(\$15,220.03)	\$71,000.00
02-51-418 - Equipment Purchase / Rental	\$9,421.25	\$2,083.33	(\$7,337.92)	\$191,241.02	\$20,833.30	(\$170,407.72)	\$25,000.00
02-51-419 - Equipment Repair / Parts	\$7,815.01	\$4,384.50	(\$3,430.51)	\$98,835.72	\$43,845.00	(\$54,990.72)	\$52,614.00
02-51-426 - Refuse & Porta Potties	\$360.20	\$1,666.67	\$1,306.47	\$20,577.22	\$16,666.70	(\$3,910.52)	\$20,000.00
02-51-476 - Gas - Diesel - Oil	\$1,589.62	\$4,166.67	\$2,577.05	\$45,775.33	\$41,666.70	(\$4,108.63)	\$50,000.00
Total Building and Grounds	\$24,008.76	\$22,592.84	(\$1,415.92)	\$486,460.20	\$225,928.40	(\$260,531.80)	\$271,114.00
Total Expenses	\$24,008.76	\$22,592.84	(\$1,415.92)	\$486,460.20	\$225,928.40	(\$260,531.80)	\$271,114.00
Net Total	(\$23,764.30)	(\$0.01)	\$23,764.29	(\$170,252.60)	(\$0.10)	\$170,252.50	\$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	\$34,737.75	\$10,833.33	(\$23,904.42)	\$113,901.32	\$108,333.30	(\$5,568.02)	\$130,000.00
02-00-317 - Program Fee Refunds	\$0.00	(\$416.67)	(\$416.67)	(\$2,092.50)	(\$4,166.70)	(\$2,074.20)	(\$5,000.00)
Total Early Learning Center	\$34,737.75	\$10,416.66	(\$24,321.09)	\$111,808.82	\$104,166.60	(\$7,642.22)	\$125,000.00
Total Revenues	\$34,737.75	\$10,416.66	(\$24,321.09)	\$111,808.82	\$104,166.60	(\$7,642.22)	\$125,000.00
Expenses							
Early Learning Center							
02-53-410 - Supt. of Early Childhood Salar	\$2,140.58	\$1,932.50	(\$208.08)	\$23,608.88	\$19,325.00	(\$4,283.88)	\$23,190.00
02-53-411 - Staff Salary	\$6,434.03	\$5,416.67	(\$1,017.36)	\$48,891.10	\$54,166.70	\$5,275.60	\$65,000.00
02-53-413 - Program Supplies	\$1,470.68	\$333.33	(\$1,137.35)	\$4,482.01	\$3,333.30	(\$1,148.71)	\$4,000.00
02-53-415 - Transfer to Recreation	\$0.00	\$2,734.17	\$2,734.17	\$32,810.00	\$27,341.70	(\$5,468.30)	\$32,810.00
Total Early Learning Center	\$10,045.29	\$10,416.67	\$371.38	\$109,791.99	\$104,166.70	(\$5,625.29)	\$125,000.00
Total Expenses	\$10,045.29	\$10,416.67	\$371.38	\$109,791.99	\$104,166.70	(\$5,625.29)	\$125,000.00
Net Total	\$24,692.46	(\$0.01)	(\$24,692.47)	\$2,016.83	(\$0.10)	(\$2,016.93)	\$0.00

May 2012 to February 2013

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	\$1,940.00	\$2,333.33	\$393.33	\$29,437.00	\$23,333.30	(\$6,103.70)	\$28,000.00
02-00-362 - Daily Admission Fees	\$3,889.00	\$916.67	(\$2,972.33)	\$19,284.00	\$9,166.70	(\$10,117.30)	\$11,000.00
02-00-363 - Group Rental Income	\$0.00	\$333.33	\$333.33	\$2,511.50	\$3,333.30	\$821.80	\$4,000.00
02-00-364 - Family Swim	\$116.00	\$166.67	\$50.67	\$664.00	\$1,666.70	\$1,002.70	\$2,000.00
02-00-365 - Pool Party	\$540.00	\$416.67	(\$123.33)	\$4,925.00	\$4,166.70	(\$758.30)	\$5,000.00
Total F.A.N.	\$6,485.00	\$4,166.67	(\$2,318.33)	\$56,821.50	\$41,666.70	(\$15,154.80)	\$50,000.00
Total Revenues	\$6,485.00	\$4,166.67	(\$2,318.33)	\$56,821.50	\$41,666.70	(\$15,154.80)	\$50,000.00
Expenses							
F.A.N.							
02-53-445 - Building Supervisor Salary	\$3,166.10	\$2,500.00	(\$666.10)	\$23,261.29	\$25,000.00	\$1,738.71	\$30,000.00
02-53-446 - Program Supplies	\$256.61	\$125.00	(\$131.61)	\$1,306.54	\$1,250.00	(\$56.54)	\$1,500.00
02-53-448 - LWN School Dist. 210 Charge	\$1,139.00	\$416.67	(\$722.33)	\$2,646.00	\$4,166.70	\$1,520.70	\$5,000.00
02-53-450 - Transfer to Recreation	\$0.00	\$1,125.00	\$1,125.00	\$13,500.00	\$11,250.00	(\$2,250.00)	\$13,500.00
Total F.A.N.	\$4,561.71	\$4,166.67	(\$395.04)	\$40,713.83	\$41,666.70	\$952.87	\$50,000.00
Total Expenses	\$4,561.71	\$4,166.67	(\$395.04)	\$40,713.83	\$41,666.70	\$952.87	\$50,000.00
Net Total	\$1,923.29	\$0.00	(\$1,923.29)	\$16,107.67	\$0.00	(\$16,107.67)	\$0.00

May 2012 to February 2013

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	\$21,597.91	\$12,583.33	(\$9,014.58)	\$151,781.10	\$125,833.30	(\$25,947.80)	\$151,000.00
02-00-371 - Program Fee Refunds	\$0.00	(\$41.67)	(\$41.67)	(\$350.00)	(\$416.70)	(\$66.70)	(\$500.00)
Total Before & After School Program	\$21,597.91	\$12,541.66	(\$9,056.25)	\$151,431.10	\$125,416.60	(\$26,014.50)	\$150,500.00
Total Revenues	\$21,597.91	\$12,541.66	(\$9,056.25)	\$151,431.10	\$125,416.60	(\$26,014.50)	\$150,500.00
Expenses							
Before & After School Program							
02-53-460 - Supt. of Early Childhood Salari	\$1,427.04	\$1,932.42	\$505.38	\$15,898.99	\$19,324.20	\$3,425.21	\$23,189.00
02-53-461 - Staff Salaries	\$11,921.25	\$6,333.33	(\$5,587.92)	\$89,882.20	\$63,333.30	(\$26,548.90)	\$76,000.00
02-53-462 - Program Supplies	\$1,376.33	\$833.33	(\$543.00)	\$9,759.20	\$8,333.30	(\$1,425.90)	\$10,000.00
02-53-463 - Transfer to Recreation	\$0.00	\$3,442.58	\$3,442.58	\$41,311.00	\$34,425.80	(\$6,885.20)	\$41,311.00
Total Before & After School Program	\$14,724.62	\$12,541.66	(\$2,182.96)	\$156,851.39	\$125,416.60	(\$31,434.79)	\$150,500.00
Total Expenses	\$14,724.62	\$12,541.66	(\$2,182.96)	\$156,851.39	\$125,416.60	(\$31,434.79)	\$150,500.00
Net Total	\$6,873.29	\$0.00	(\$6,873.29)	(\$5,420.29)	\$0.00	\$5,420.29	\$0.00

May 2012 to February 2013

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	\$90.42	\$90.42	\$1,085.00	\$904.20	(\$180.80)	\$1,085.00
03-00-301 - Property Tax - Audit	\$65.71	\$1,034.58	\$968.87	\$12,002.52	\$10,345.80	(\$1,656.72)	\$12,415.00
Total Audit General	\$65.71	\$1,125.00	\$1,059.29	\$13,087.52	\$11,250.00	(\$1,837.52)	\$13,500.00
Total Revenues	\$65.71	\$1,125.00	\$1,059.29	\$13,087.52	\$11,250.00	(\$1,837.52)	\$13,500.00
Expenses							
Audit							
03-50-401 - Accounting Services	\$0.00	\$1,125.00	\$1,125.00	\$14,142.50	\$11,250.00	(\$2,892.50)	\$13,500.00
Total Audit	\$0.00	\$1,125.00	\$1,125.00	\$14,142.50	\$11,250.00	(\$2,892.50)	\$13,500.00
Total Expenses	\$0.00	\$1,125.00	\$1,125.00	\$14,142.50	\$11,250.00	(\$2,892.50)	\$13,500.00
Net Total	\$65.71	\$0.00	(\$65.71)	(\$1,054.98)	\$0.00	\$1,054.98	\$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	\$59.66	\$7,054.33	\$6,994.67	\$91,045.27	\$70,543.30	(\$20,501.97)	\$84,652.00
Total Insurance General	\$59.66	\$7,054.33	\$6,994.67	\$91,045.27	\$70,543.30	(\$20,501.97)	\$84,652.00
Total Revenues	\$59.66	\$7,054.33	\$6,994.67	\$91,045.27	\$70,543.30	(\$20,501.97)	\$84,652.00
Expenses							
Liability Insurance							
04-50-430 - Work Comp/Liability Insuranc	\$3,165.00	\$4,166.67	\$1,001.67	\$89,055.28	\$41,666.70	(\$47,388.58)	\$50,000.00
04-50-431 - State Unemployment Insuranc	\$1,087.67	\$458.33	(\$629.34)	\$6,416.14	\$4,583.30	(\$1,832.84)	\$5,500.00
04-50-432 - Legal Fees	\$384.75	\$666.67	\$281.92	\$9,962.03	\$6,666.70	(\$3,295.33)	\$8,000.00
04-50-433 - Security Link/ADT/System Rej	\$0.00	\$416.67	\$416.67	\$1,556.94	\$4,166.70	\$2,609.76	\$5,000.00
04-50-434 - Liability Repairing/Improvement	\$0.00	\$1,346.00	\$1,346.00	\$4,308.00	\$13,460.00	\$9,152.00	\$16,152.00
Total Liability Insurance	\$4,637.42	\$7,054.34	\$2,416.92	\$111,298.39	\$70,543.40	(\$40,754.99)	\$84,652.00
Total Expenses	\$4,637.42	\$7,054.34	\$2,416.92	\$111,298.39	\$70,543.40	(\$40,754.99)	\$84,652.00
Net Total	(\$4,577.76)	(\$0.01)	\$4,577.75	(\$20,253.12)	(\$0.10)	\$20,253.02	\$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	\$9.29	\$1,034.58	\$1,025.29	\$13,046.72	\$10,345.80	(\$2,700.92)	\$12,415.00
Total Paving & Lighting General	\$9.29	\$1,034.58	\$1,025.29	\$13,046.72	\$10,345.80	(\$2,700.92)	\$12,415.00
Total Revenues	\$9.29	\$1,034.58	\$1,025.29	\$13,046.72	\$10,345.80	(\$2,700.92)	\$12,415.00
Expenses							
Paving & Lighting							
05-50-401 - Paving	\$0.00	\$517.33	\$517.33	\$5,146.00	\$5,173.30	\$27.30	\$6,208.00
05-50-402 - Lighting	\$0.00	\$517.25	\$517.25	\$9,011.50	\$5,172.50	(\$3,839.00)	\$6,207.00
Total Paving & Lighting	\$0.00	\$1,034.58	\$1,034.58	\$14,157.50	\$10,345.80	(\$3,811.70)	\$12,415.00
Total Expenses	\$0.00	\$1,034.58	\$1,034.58	\$14,157.50	\$10,345.80	(\$3,811.70)	\$12,415.00
Net Total	\$9.29	\$0.00	(\$9.29)	(\$1,110.78)	\$0.00	\$1,110.78	\$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	\$9.29	\$18,810.75	\$18,801.46	\$226,214.02	\$188,107.50	(\$38,106.52)	\$225,729.00
Total Special Recreation General	\$9.29	\$18,810.75	\$18,801.46	\$226,214.02	\$188,107.50	(\$38,106.52)	\$225,729.00
Total Revenues	\$9.29	\$18,810.75	\$18,801.46	\$226,214.02	\$188,107.50	(\$38,106.52)	\$225,729.00
Expenses							
Special Recreation							
06-50-401 - Payment to S.S.R.A.	\$0.00	\$11,516.25	\$11,516.25	\$144,596.00	\$115,162.50	(\$29,433.50)	\$138,195.00
06-50-402 - Program Aide	\$0.00	\$0.00	\$0.00	\$1,325.00	\$0.00	(\$1,325.00)	\$0.00
06-50-404 - Transfer to Corporate	\$0.00	\$7,294.50	\$7,294.50	\$87,534.00	\$72,945.00	(\$14,589.00)	\$87,534.00
Total Special Recreation	\$0.00	\$18,810.75	\$18,810.75	\$233,455.00	\$188,107.50	(\$45,347.50)	\$225,729.00
Total Expenses	\$0.00	\$18,810.75	\$18,810.75	\$233,455.00	\$188,107.50	(\$45,347.50)	\$225,729.00
Net Total	\$9.29	\$0.00	(\$9.29)	(\$7,240.98)	\$0.00	\$7,240.98	\$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	\$473.13	\$52,954.75	\$52,481.62	\$597,883.52	\$529,547.50	(\$68,336.02)	\$635,457.00
07-00-302 - Transfer from Corporate	\$0.00	\$6,998.92	\$6,998.92	\$83,987.00	\$69,989.20	(\$13,997.80)	\$83,987.00
07-00-324 - Alternate Bond Sale	\$0.00	\$8,825.67	\$8,825.67	\$106,000.00	\$88,256.70	(\$17,743.30)	\$105,908.00
Total Debt Service General	\$473.13	\$68,779.34	\$68,306.21	\$787,870.52	\$687,793.40	(\$100,077.12)	\$825,352.00
Total Revenues	\$473.13	\$68,779.34	\$68,306.21	\$787,870.52	\$687,793.40	(\$100,077.12)	\$825,352.00
Expenses							
Debt Service							
07-50-401 - 2002 G.O. Ref Bond Principal	\$0.00	\$43,278.58	\$43,278.58	\$497,171.25	\$432,785.80	(\$64,385.45)	\$519,343.00
07-50-402 - OPT Mini-Bond 11-30-11 Princ	\$0.00	\$9,024.67	\$9,024.67	\$104,830.00	\$90,246.70	(\$14,583.30)	\$108,296.00
07-50-405 - 2010 G.O. Bonds Principal Pn	\$0.00	\$8,371.92	\$8,371.92	\$60,231.25	\$83,719.20	\$23,487.95	\$100,463.00
07-50-409 - 2009 G.O. Bond Principal Pml	\$0.00	\$7,895.83	\$7,895.83	\$69,875.00	\$78,958.30	\$9,083.30	\$94,750.00
07-50-421 - 2002 G.O. Ref Bond Interest F	\$0.00	\$0.00	\$0.00	\$22,171.25	\$0.00	(\$22,171.25)	\$0.00
07-50-422 - O.P.T. Mini-Bond 11-30-11 Int	\$0.00	\$0.00	\$0.00	\$3,465.94	\$0.00	(\$3,465.94)	\$0.00
07-50-425 - 2010 G.O. Bonds Interest Pml	\$0.00	\$0.00	\$0.00	\$40,231.25	\$0.00	(\$40,231.25)	\$0.00
07-50-429 - 2009 G.O. Bonds Interest Pml	\$0.00	\$0.00	\$0.00	\$24,875.00	\$0.00	(\$24,875.00)	\$0.00
07-50-473 - Legal Fees	\$0.00	\$208.33	\$208.33	\$7,670.00	\$2,083.30	(\$5,586.70)	\$2,500.00
Total Debt Service	\$0.00	\$68,779.33	\$68,779.33	\$830,520.94	\$687,793.30	(\$142,727.64)	\$825,352.00
Total Expenses	\$0.00	\$68,779.33	\$68,779.33	\$830,520.94	\$687,793.30	(\$142,727.64)	\$825,352.00
Net Total	\$473.13	\$0.01	(\$473.12)	(\$42,650.42)	\$0.10	\$42,650.52	\$0.00

May 2012 to February 2013

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	\$1,451.75	\$1,451.75	\$17,421.00	\$14,517.50	(\$2,903.50)	\$17,421.00
08-00-301 - Property Tax - Social Security	\$161.46	\$7,712.75	\$7,551.29	\$91,562.47	\$77,127.50	(\$14,434.97)	\$92,553.00
Total Social Security General	\$161.46	\$9,164.50	\$9,003.04	\$108,983.47	\$91,645.00	(\$17,338.47)	\$109,974.00
Total Revenues	\$161.46	\$9,164.50	\$9,003.04	\$108,983.47	\$91,645.00	(\$17,338.47)	\$109,974.00
Expenses							
Social Security							
08-50-401 - Employer F.I.C.A.	\$5,835.78	\$7,427.42	\$1,591.64	\$71,416.31	\$74,274.20	\$2,857.89	\$89,129.00
08-50-402 - Employer Medicare	\$1,364.75	\$1,737.08	\$372.33	\$16,986.41	\$17,370.80	\$384.39	\$20,845.00
Total Social Security	\$7,200.53	\$9,164.50	\$1,963.97	\$88,402.72	\$91,645.00	\$3,242.28	\$109,974.00
Total Expenses	\$7,200.53	\$9,164.50	\$1,963.97	\$88,402.72	\$91,645.00	\$3,242.28	\$109,974.00
Net Total	(\$7,039.07)	\$0.00	\$7,039.07	\$20,580.75	\$0.00	(\$20,580.75)	\$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	\$400.00	\$1,750.00	\$1,350.00	\$4,400.00	\$17,500.00	\$13,100.00	\$21,000.00
09-00-372 - Greens Fees	(\$223.13)	\$10,416.67	\$10,639.80	\$142,206.63	\$104,166.70	(\$38,039.93)	\$125,000.00
09-00-373 - Driving Range Fees	\$0.00	\$4,500.00	\$4,500.00	\$63,174.48	\$45,000.00	(\$18,174.48)	\$54,000.00
09-00-374 - Rental Cart & or Clubs	\$0.00	\$3,166.67	\$3,166.67	\$41,892.50	\$31,666.70	(\$10,225.80)	\$38,000.00
09-00-375 - Beverage Sales	\$0.00	\$833.33	\$833.33	\$5,854.15	\$8,333.30	\$2,479.15	\$10,000.00
09-00-378 - Merchandise	\$0.00	\$316.67	\$316.67	\$3,127.71	\$3,166.70	\$38.99	\$3,800.00
09-00-379 - Golf Lessons	\$0.00	\$375.00	\$375.00	\$4,385.50	\$3,750.00	(\$635.50)	\$4,500.00
09-00-381 - Special Events/Programs	\$0.00	\$1,000.00	\$1,000.00	\$10,341.50	\$10,000.00	(\$341.50)	\$12,000.00
09-00-384 - Scholarship Revenue	\$34.00	\$750.00	\$716.00	\$9,669.25	\$7,500.00	(\$2,169.25)	\$9,000.00
09-00-386 - Restaurant Revenue	\$0.00	\$17,666.67	\$17,666.67	\$29,679.90	\$176,666.70	\$146,986.80	\$212,000.00
09-00-387 - Loyalty Card Discounts	\$0.00	\$0.00	\$0.00	(\$4,010.00)	\$0.00	\$4,010.00	\$0.00
09-00-388 - Sales Tax Return Discount	\$0.00	\$0.00	\$0.00	\$53.29	\$0.00	(\$53.29)	\$0.00
Total Golf Course	\$210.87	\$40,775.01	\$40,564.14	\$310,774.91	\$407,750.10	\$96,975.19	\$489,300.00
Total Revenues	\$210.87	\$40,775.01	\$40,564.14	\$310,774.91	\$407,750.10	\$96,975.19	\$489,300.00
Expenses							
Golf Course							
09-53-407 - Supervisor of Operations	\$1,962.92	\$2,136.92	\$174.00	\$21,717.12	\$21,369.20	(\$347.92)	\$25,643.00
09-53-409 - Seasonal Salaries	\$456.00	\$3,500.00	\$3,044.00	\$41,132.59	\$35,000.00	(\$6,132.59)	\$42,000.00
09-53-410 - Golf Course Supervisor Maint	\$3,182.30	\$3,447.50	\$265.20	\$35,005.30	\$34,475.00	(\$530.30)	\$41,370.00
09-53-412 - Maint. Seasonal Salaries	\$0.00	\$3,333.33	\$3,333.33	\$39,070.29	\$33,333.30	(\$5,736.99)	\$40,000.00
09-53-481 - Golf Cart Lease	\$0.00	\$332.92	\$332.92	\$4,018.07	\$3,329.20	(\$688.87)	\$3,995.00
09-53-482 - Contracted Services	\$100.85	\$416.67	\$315.82	\$32,929.91	\$4,166.70	(\$28,763.21)	\$5,000.00
09-53-484 - Maintenance Supplies	\$129.33	\$750.00	\$620.67	\$8,597.35	\$7,500.00	(\$1,097.35)	\$9,000.00
09-53-485 - Fertilizer and Weed Control	\$0.00	\$750.00	\$750.00	\$10,873.88	\$7,500.00	(\$3,373.88)	\$9,000.00
09-53-490 - Concession Supplies	\$249.20	\$666.67	\$417.47	\$2,114.90	\$6,666.70	\$4,551.80	\$8,000.00
09-53-498 - 2003 Golf Course Bond Princ.	\$0.00	\$3,263.75	\$3,263.75	\$9,582.50	\$32,637.50	\$23,055.00	\$39,165.00
09-53-502 - Equipment Purchase/Rental	\$0.00	\$166.67	\$166.67	\$30,371.14	\$1,666.70	(\$28,704.44)	\$2,000.00
09-53-504 - Scholarship Expense	\$0.00	\$0.00	\$0.00	\$47.64	\$0.00	(\$47.64)	\$0.00
09-53-505 - Golf Course Deficit Reduction	\$0.00	\$750.00	\$750.00	\$0.00	\$7,500.00	\$7,500.00	\$9,000.00
09-53-506 - OPT 2012 Restaurant Loan P	\$0.00	\$2,103.25	\$2,103.25	\$21,348.54	\$21,032.50	(\$316.04)	\$25,239.00
09-53-507 - Future Capital Expense	\$0.00	\$4,615.67	\$4,615.67	\$0.00	\$46,156.70	\$46,156.70	\$55,388.00
09-53-508 - Restaurant Manager Salary	\$0.00	\$2,666.67	\$2,666.67	\$3,302.27	\$26,666.70	\$23,364.43	\$32,000.00
09-53-509 - Restaurant Seasonal Salaries	\$162.50	\$4,166.67	\$4,004.17	\$24,060.07	\$41,666.70	\$17,606.63	\$50,000.00
09-53-510 - Restaurant Equipment Repair	\$0.00	\$166.67	\$166.67	\$511.00	\$1,666.70	\$1,155.70	\$2,000.00
09-53-511 - Restaurant Purchases	\$0.00	\$41.67	\$41.67	\$290.36	\$416.70	\$126.34	\$500.00
09-53-512 - Restaurant Supplies	\$244.90	\$7,500.00	\$7,255.10	\$22,588.24	\$75,000.00	\$52,411.76	\$90,000.00
09-53-534 - OPT 2012 Restaurant Loan In	\$0.00	\$0.00	\$0.00	\$3,890.83	\$0.00	(\$3,890.83)	\$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)
Total Golf Course	\$6,488.00	\$40,775.03	\$34,287.03	\$311,452.00	\$407,750.30	\$96,298.30	\$489,300.00
Total Expenses	\$6,488.00	\$40,775.03	\$34,287.03	\$311,452.00	\$407,750.30	\$96,298.30	\$489,300.00
Net Total	(\$6,277.13)	(\$0.02)	\$6,277.11	(\$677.09)	(\$0.20)	\$676.89	\$0.00