

FUND BALANCES

June 30, 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	231,634.50	\$818,952.08	\$498,053.46	\$552,533.12
2	RECREATION	23,289.63	238,996.50	188,514.46	73,771.67
3	AUDIT	(17,300.22)	6,568.42	0.00	(10,731.80)
4	LIABILITY INSURANCE	(9,712.34)	39,411.95	32,280.58	(2,580.97)
5	PAVING & LIGHTING	471.96	6,315.82	1,728.00	5,059.78
6	SPECIAL RECREATION	10,990.50	101,055.84	70,161.00	41,885.34
7	DEBT SERVICE	(23,237.97)	315,799.69	78,328.75	214,232.97
8	SOCIAL SECURITY	34,082.57	52,549.25	21,830.20	64,801.62
9	GOLF COURSE	(104,039.57)	122,405.35	90,018.91	(71,653.13)
	TOTAL F.S.P.D. FUNDS	\$146,179.06	\$1,702,054.90	\$980,915.36	\$867,318.60

CASH and LIABILITIES REPORT

June 30, 2013

<i>ACCOUNT DESCRIPTION</i>	<i>JUNE</i>	<i>MAY</i>	<i>APRIL</i>	<i>MARCH</i>
IL TREAS. POOL	\$848,340.38	\$927,581.92	\$47,359.17	\$78,617.85
OPTCB CORP CHK - 1004	8,700.76	9,594.22	6,056.98	9,711.41
OPTCB REC CC - 1012	5,990.73	9,371.75	22,817.14	20,771.62
OPTCB DEPOSIT MM - 0849	4,980.49	80,939.15	326,218.39	146,430.06
OPTCB GOLF CC -1020	7,179.23	2,960.71	7,581.03	1,348.09
OPTCB GOLF DEP. ACCT. - 3651	9,546.27	0.00	0.00	0.00
GOLF CASH OVER/SHORT	0.72	0.00	0.00	0.00
MAIN OFFICE CASH REGISTER	200.00	200.00	200.00	200.00
GOLF COURSE CASH REGISTER	700.00	700.00	700.00	700.00
RECEIVABLE	395.00	399.00	0.00	0.00
TOTAL CASH	\$886,033.58	\$1,031,746.75	\$410,932.71	\$257,779.03
LESS LIABILITY ITEMS:				
<i>Payroll Taxes</i>	(\$167.50)	\$0.00	\$0.00	\$0.00
<i>Note Receivable</i>	0.00	0.00	0.00	0.00
<i>Tax Anticipation Warrant</i>	0.00	(250,000.00)	(250,000.00)	0.00
<i>Less Credit Cards in Transit</i>	(32.00)	0.00	0.00	0.00
<i>Sales Tax</i>	(563.44)	(383.02)	(260.18)	0.00
<i>SUTA</i>	(2,841.70)	(2,129.07)	(933.88)	(3,146.46)
<i>Rental Deposits</i>	(4,175.00)	(4,375.00)	(4,525.00)	(3,875.00)
<i>Golf Certificates</i>	(10,935.34)	(9,250.58)	(9,034.59)	(8,929.59)
TOTAL LIABILITIES	(\$18,714.98)	(\$266,137.67)	(\$264,753.65)	(\$15,951.05)
TOTAL CASH LESS LIABILITIES	\$867,318.60	\$765,609.08	\$146,179.06	\$241,827.98

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	\$269,072.97	\$142,213.25	(\$126,859.72)	\$808,700.25	\$284,426.50	(\$524,273.75)	\$1,706,559.00
01-00-306 - Transfer from Special Recreat	\$0.00	\$6,144.42	\$6,144.42	\$0.00	\$12,288.84	\$12,288.84	\$73,733.00
01-00-321 - Interest Income	\$27.25	\$166.67	\$139.42	\$73.95	\$333.34	\$259.39	\$2,000.00
01-00-322 - Miscellaneous	\$141.00	\$0.00	(\$141.00)	\$216.17	\$0.00	(\$216.17)	\$0.00
01-00-358 - Developer Donations	\$0.00	\$166.67	\$166.67	\$3,998.20	\$333.34	(\$3,664.86)	\$2,000.00
01-00-370 - Wildcats Lighting Payment	\$5,963.51	\$519.83	(\$5,443.68)	\$5,963.51	\$1,039.66	(\$4,923.85)	\$6,238.00
Total Corporate General	\$275,204.73	\$149,210.84	(\$125,993.89)	\$818,952.08	\$298,421.68	(\$520,530.40)	\$1,790,530.00
Total Revenues	\$275,204.73	\$149,210.84	(\$125,993.89)	\$818,952.08	\$298,421.68	(\$520,530.40)	\$1,790,530.00
Expenses							
Administration							
01-50-400 - Clerical Salaries	\$5,566.38	\$5,408.00	(\$158.38)	\$15,975.89	\$10,816.00	(\$5,159.89)	\$64,896.00
01-50-401 - Executive Director Salary	\$10,309.19	\$11,114.08	\$804.89	\$25,772.99	\$22,228.16	(\$3,544.83)	\$133,369.00
01-50-402 - Administrative Assistant	\$3,294.16	\$3,543.25	\$249.09	\$8,224.15	\$7,086.50	(\$1,137.65)	\$42,519.00
01-50-403 - Medical Insurance	\$31,116.58	\$24,078.58	(\$7,038.00)	\$138,088.37	\$48,157.16	(\$89,931.21)	\$288,943.00
01-50-404 - Accounting Services	\$1,844.54	\$1,998.25	\$153.71	\$4,611.35	\$3,996.50	(\$614.85)	\$23,979.00
01-50-405 - Employer 403(b)(7) Contributi	\$5,977.08	\$6,482.75	\$505.67	\$15,109.01	\$12,965.50	(\$2,143.51)	\$77,793.00
01-50-406 - Bookkeeping	\$2,944.38	\$2,126.50	(\$817.88)	\$7,851.68	\$4,253.00	(\$3,598.68)	\$25,518.00
01-50-407 - Supervisor of Internet & Techr	\$3,017.58	\$3,253.17	\$235.59	\$7,543.95	\$6,506.34	(\$1,037.61)	\$39,038.00
01-50-409 - Office Manager	\$0.00	\$2,809.42	\$2,809.42	\$0.00	\$5,618.84	\$5,618.84	\$33,713.00
01-50-410 - Dir. of Recreation & Administr	\$2,564.12	\$2,764.25	\$200.13	\$6,410.30	\$5,528.50	(\$881.80)	\$33,171.00
01-50-434 - Telephone	\$1,664.60	\$1,500.00	(\$164.60)	\$3,414.82	\$3,000.00	(\$414.82)	\$18,000.00
01-50-438 - Electric	\$4,819.66	\$5,333.33	\$513.67	\$12,881.98	\$10,666.66	(\$2,215.32)	\$64,000.00
01-50-441 - Water and Sewer	\$1,342.95	\$1,500.00	\$157.05	\$1,781.41	\$3,000.00	\$1,218.59	\$18,000.00
01-50-443 - Natural Gas	\$890.04	\$1,208.33	\$318.29	\$4,061.30	\$2,416.66	(\$1,644.64)	\$14,500.00
01-50-446 - Postage	\$236.20	\$666.67	\$430.47	\$550.69	\$1,333.34	\$782.65	\$8,000.00
01-50-470 - Staff Training & Support	\$7,415.04	\$2,916.67	(\$4,498.37)	\$8,884.99	\$5,833.34	(\$3,051.65)	\$35,000.00
01-50-471 - Office Supplies	\$816.08	\$416.67	(\$399.41)	\$1,604.69	\$833.34	(\$771.35)	\$5,000.00
01-50-472 - Computer Maintenance	\$34,717.15	\$3,333.33	(\$31,383.82)	\$35,417.80	\$6,666.66	(\$28,751.14)	\$40,000.00
01-50-474 - Interest Expense	\$937.50	\$0.00	(\$937.50)	\$937.50	\$0.00	(\$937.50)	\$0.00
01-50-485 - Transfer to Audit	\$0.00	\$11.58	\$11.58	\$0.00	\$23.16	\$23.16	\$139.00
01-50-489 - Transfer to Liability Ins. Fund	\$0.00	\$2,319.33	\$2,319.33	\$0.00	\$4,638.66	\$4,638.66	\$27,832.00
01-50-490 - Transfer to Debt Service Fund	\$0.00	\$6,998.92	\$6,998.92	\$0.00	\$13,997.84	\$13,997.84	\$83,987.00
Total Administration	\$119,473.23	\$89,783.08	(\$29,690.15)	\$299,122.87	\$179,566.16	(\$119,556.71)	\$1,077,397.00
Building & Grounds							
01-51-410 - Building Maintenance Supplie:	\$816.99	\$1,170.00	\$353.01	\$1,657.48	\$2,340.00	\$682.52	\$14,040.00
01-51-411 - Building Repair	\$4,116.54	\$5,416.67	\$1,300.13	\$13,366.71	\$10,833.34	(\$2,533.37)	\$65,000.00
01-51-413 - Equipment Purchase/Lease	\$2,456.96	\$1,666.67	(\$790.29)	\$3,647.64	\$3,333.34	(\$314.30)	\$20,000.00

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)
Total Building & Grounds	\$7,390.49	\$8,253.34	\$862.85	\$18,671.83	\$16,506.68	(\$2,165.15)	\$99,040.00
Capital Development	\$0.00	\$0.00	\$0.00	\$49.79	\$0.00	(\$49.79)	\$0.00
01-52-400 - Annual Fireworks	\$0.00	\$0.00	\$0.00	\$49.79	\$0.00	(\$49.79)	\$0.00
Total Capital Development	\$126,863.72	\$98,036.42	(\$28,827.30)	\$317,844.49	\$196,072.84	(\$121,771.65)	\$1,176,437.00
Total Expenses							
Net Total	\$148,341.01	\$51,174.42	(\$97,166.59)	\$501,107.59	\$102,348.84	(\$398,758.75)	\$614,093.00

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	\$34,117.38	\$101.02	(\$34,016.36)	\$60,575.88	\$202.04	(\$60,373.84)	\$1,212.19
01-52-406 - 2011 Pole Barn Loan Principa	\$21,258.84	\$1,841.92	(\$19,416.92)	\$21,258.84	\$3,683.84	(\$17,575.00)	\$22,103.00
01-52-407 - OPT 2011 Equip. Principal Pa	\$0.00	\$9,335.92	\$9,335.92	\$19,313.86	\$18,671.84	(\$642.02)	\$112,031.00
01-52-408 - Supt. Parks Salary	\$4,853.22	\$5,257.58	\$404.36	\$12,133.05	\$10,515.16	(\$1,617.89)	\$63,091.00
01-52-409 - Park Foreman/Seasonal Salai	\$5,546.25	\$6,084.00	\$537.75	\$15,439.38	\$12,168.00	(\$3,271.38)	\$73,008.00
01-52-412 - Maint. Labor/G.C. Asst. Super	\$1,079.00	\$1,267.50	\$188.50	\$2,340.81	\$2,535.00	\$194.19	\$15,210.00
01-52-416 - Park Naturalist	\$2,985.58	\$3,234.33	\$248.75	\$7,463.95	\$6,468.66	(\$995.29)	\$38,812.00
01-52-417 - Contracted Park Mowing Mail	\$11,930.40	\$6,666.67	(\$5,263.73)	\$19,735.40	\$13,333.34	(\$6,402.06)	\$80,000.00
01-52-418 - Natural Areas/Beautify Suppli	\$1,505.81	\$1,250.00	(\$255.81)	\$2,265.49	\$2,500.00	\$234.51	\$15,000.00
01-52-419 - Natural Areas/Beautify Salary	\$6,789.28	\$4,166.67	(\$2,622.61)	\$13,718.80	\$8,333.34	(\$5,385.46)	\$50,000.00
01-52-437 - St. Francis Base B. Loan Pym	\$0.00	\$1,448.42	\$1,448.42	\$0.00	\$2,896.84	\$2,896.84	\$17,381.00
01-52-441 - OPT 2012 Sport Lighting Princ	\$5,963.51	\$519.83	(\$5,443.68)	\$5,963.51	\$1,039.66	(\$4,923.85)	\$6,238.00
Total Capital Development	\$96,029.27	\$41,173.86	(\$54,855.41)	\$180,208.97	\$82,347.72	(\$97,861.25)	\$494,086.19
Total Expenses	\$96,029.27	\$41,173.86	(\$54,855.41)	\$180,208.97	\$82,347.72	(\$97,861.25)	\$494,086.19
Net Total	(\$96,029.27)	(\$41,173.86)	\$54,855.41	(\$180,208.97)	(\$82,347.72)	\$97,861.25	(\$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	\$0.00	\$416.66	\$416.66	\$2,500.00
02-00-306 - Concession & Dance Income	\$770.75	\$416.67	(\$354.08)	\$1,090.75	\$833.34	(\$257.41)	\$5,000.00
02-00-325 - Transfer from ELC, BAS & F.F	\$0.00	\$7,042.67	\$7,042.67	\$0.00	\$14,085.34	\$14,085.34	\$84,512.00
02-00-353 - Program Fees	\$33,121.20	\$21,351.33	(\$11,769.87)	\$60,598.15	\$42,702.66	(\$17,895.49)	\$256,216.00
02-00-354 - Non-Resident Fee	\$7,058.15	\$4,583.33	(\$2,474.82)	\$9,188.65	\$9,166.66	(\$21.99)	\$55,000.00
02-00-359 - Donations	\$0.00	\$250.00	\$250.00	\$0.00	\$500.00	\$500.00	\$3,000.00
02-00-360 - Facility Rental	\$2,587.00	\$1,666.67	(\$920.33)	\$5,857.00	\$3,333.34	(\$2,523.66)	\$20,000.00
02-00-375 - Program Fee Refunds	(\$1,596.40)	(\$666.67)	\$929.73	(\$2,051.40)	(\$1,333.34)	\$718.06	(\$8,000.00)
Total Programming	\$41,940.70	\$34,852.33	(\$7,088.37)	\$74,683.15	\$69,704.66	(\$4,978.49)	\$418,228.00
Total Revenues	\$41,940.70	\$34,852.33	(\$7,088.37)	\$74,683.15	\$69,704.66	(\$4,978.49)	\$418,228.00
Expenses							
Programming							
02-53-403 - Instructor Salary	\$13,779.58	\$10,416.67	(\$3,362.91)	\$26,042.37	\$20,833.34	(\$5,209.03)	\$125,000.00
02-53-407 - Dir.of Recreation & Administre	\$2,564.10	\$2,764.25	\$200.15	\$6,410.25	\$5,528.50	(\$881.75)	\$33,171.00
02-53-417 - Recreation Supervisor	\$5,322.96	\$7,135.83	\$1,812.87	\$13,307.40	\$14,271.66	\$964.26	\$85,630.00
02-53-447 - Brochure Printing	\$0.00	\$1,250.00	\$1,250.00	\$0.00	\$2,500.00	\$2,500.00	\$15,000.00
02-53-455 - Professional Contract Service.	\$3,683.80	\$5,416.67	\$1,732.87	\$6,605.60	\$10,833.34	\$4,227.74	\$65,000.00
02-53-456 - Concession Stand Salaries	\$641.76	\$250.00	(\$391.76)	\$984.01	\$500.00	(\$484.01)	\$3,000.00
02-53-458 - Program Supplies - Reimburse	(\$289.00)	(\$833.33)	(\$544.33)	(\$2,869.00)	(\$1,666.66)	\$1,202.34	(\$10,000.00)
02-53-459 - Concession & Dance Expense	\$706.36	\$250.00	(\$456.36)	\$803.58	\$500.00	(\$303.58)	\$3,000.00
02-53-464 - Capital Purchases	\$0.00	\$3,202.25	\$3,202.25	\$0.00	\$6,404.50	\$6,404.50	\$38,427.00
02-53-472 - Program Supplies	\$7,364.56	\$5,000.00	(\$2,364.56)	\$14,487.99	\$10,000.00	(\$4,487.99)	\$60,000.00
Total Programming	\$33,774.12	\$34,852.34	\$1,078.22	\$65,772.20	\$69,704.68	\$3,932.48	\$418,228.00
Total Expenses	\$33,774.12	\$34,852.34	\$1,078.22	\$65,772.20	\$69,704.68	\$3,932.48	\$418,228.00
Net Total	\$8,166.58	(\$0.01)	(\$8,166.59)	\$8,910.95	(\$0.02)	(\$8,910.97)	\$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	\$48,754.22	\$25,768.08	(\$22,986.14)	\$146,531.04	\$51,536.16	(\$94,994.88)	\$309,217.00
02-00-302 - Replacement Tax	\$0.00	\$83.33	\$83.33	\$188.60	\$166.66	(\$21.94)	\$1,000.00
02-00-357 - Contract Maint. - Plowing/Mow	\$0.00	\$708.33	\$708.33	\$0.00	\$1,416.66	\$1,416.66	\$8,500.00
Total Building and Grounds	\$48,754.22	\$26,559.74	(\$22,194.48)	\$146,719.64	\$53,119.48	(\$93,600.16)	\$318,717.00
Total Revenues	\$48,754.22	\$26,559.74	(\$22,194.48)	\$146,719.64	\$53,119.48	(\$93,600.16)	\$318,717.00
Expenses							
Building and Grounds							
02-51-400 - Seasonal Salary	\$8,777.40	\$4,583.33	(\$4,194.07)	\$14,212.35	\$9,166.66	(\$5,045.69)	\$55,000.00
02-51-402 - Park Maintenance Salaries	\$1,079.00	\$1,267.50	\$188.50	\$2,340.81	\$2,535.00	\$194.19	\$15,210.00
02-51-403 - Contract Maintenance Technic	\$0.00	\$3,750.00	\$3,750.00	\$0.00	\$7,500.00	\$7,500.00	\$45,000.00
02-51-417 - Maintenance Supplies & Servi	\$6,634.48	\$5,917.25	(\$717.23)	\$9,387.86	\$11,834.50	\$2,446.64	\$71,007.00
02-51-418 - Equipment Purchase / Rental	\$1,742.30	\$1,250.00	(\$492.30)	\$6,401.21	\$2,500.00	(\$3,901.21)	\$15,000.00
02-51-419 - Equipment Repair / Parts	\$8,307.23	\$4,166.67	(\$4,140.56)	\$23,256.33	\$8,333.34	(\$14,922.99)	\$50,000.00
02-51-426 - Refuse & Porta Potties	\$1,619.90	\$1,666.67	\$46.77	\$4,250.15	\$3,333.34	(\$916.81)	\$20,000.00
02-51-476 - Gas - Diesel - Oil	\$5,911.04	\$3,958.33	(\$1,952.71)	\$12,476.63	\$7,916.66	(\$4,559.97)	\$47,500.00
Total Building and Grounds	\$34,071.35	\$26,559.75	(\$7,511.60)	\$72,325.34	\$53,119.50	(\$19,205.84)	\$318,717.00
Total Expenses	\$34,071.35	\$26,559.75	(\$7,511.60)	\$72,325.34	\$53,119.50	(\$19,205.84)	\$318,717.00
Net Total	\$14,682.87	(\$0.01)	(\$14,682.88)	\$74,394.30	(\$0.02)	(\$74,394.32)	\$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	\$2,240.00	\$10,833.33	\$8,593.33	\$5,081.25	\$21,666.66	\$16,585.41	\$130,000.00
02-00-317 - Program Fee Refunds	\$0.00	(\$416.67)	(\$416.67)	\$0.00	(\$833.34)	(\$833.34)	(\$5,000.00)
Total Early Learning Center	\$2,240.00	\$10,416.66	\$8,176.66	\$5,081.25	\$20,833.32	\$15,752.07	\$125,000.00
Total Revenues	\$2,240.00	\$10,416.66	\$8,176.66	\$5,081.25	\$20,833.32	\$15,752.07	\$125,000.00
Expenses							
Early Learning Center							
02-53-410 - Supt. of Early Childhood Salari	\$2,021.05	\$1,980.75	(\$40.30)	\$5,328.22	\$3,961.50	(\$1,366.72)	\$23,769.00
02-53-411 - Staff Salary	\$953.25	\$5,579.17	\$4,625.92	\$11,166.24	\$11,158.34	(\$7.90)	\$66,950.00
02-53-413 - Program Supplies	\$181.80	\$333.33	\$151.53	\$578.68	\$666.66	\$87.98	\$4,000.00
02-53-415 - Transfer to Recreation	\$0.00	\$2,523.42	\$2,523.42	\$0.00	\$5,046.84	\$5,046.84	\$30,281.00
Total Early Learning Center	\$3,156.10	\$10,416.67	\$7,260.57	\$17,073.14	\$20,833.34	\$3,760.20	\$125,000.00
Total Expenses	\$3,156.10	\$10,416.67	\$7,260.57	\$17,073.14	\$20,833.34	\$3,760.20	\$125,000.00
Net Total	(\$916.10)	(\$0.01)	\$916.09	(\$11,991.89)	(\$0.02)	\$11,991.87	\$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							
F.A.N.							
02-00-361 - Annual Membership Fees	\$845.00	\$2,333.33	\$1,488.33	\$1,850.00	\$4,666.66	\$2,816.66	\$28,000.00
02-00-362 - Daily Admission Fees	\$905.00	\$916.67	\$11.67	\$1,830.00	\$1,833.34	\$3.34	\$11,000.00
02-00-363 - Group Rental Income	\$326.00	\$333.33	\$7.33	\$561.00	\$666.66	\$105.66	\$4,000.00
02-00-364 - Family Swim	\$102.00	\$166.67	\$64.67	\$188.00	\$333.34	\$145.34	\$2,000.00
02-00-365 - Pool Party	\$0.00	\$416.67	\$416.67	\$540.00	\$833.34	\$293.34	\$5,000.00
Total F.A.N.	\$2,178.00	\$4,166.67	\$1,988.67	\$4,969.00	\$8,333.34	\$3,364.34	\$50,000.00
Total Revenues	\$2,178.00	\$4,166.67	\$1,988.67	\$4,969.00	\$8,333.34	\$3,364.34	\$50,000.00
Expenses							
F.A.N.							
02-53-445 - Building Supervisor Salary	\$2,765.28	\$2,500.00	(\$265.28)	\$7,490.99	\$5,000.00	(\$2,490.99)	\$30,000.00
02-53-446 - Program Supplies	\$0.00	\$125.00	\$125.00	\$259.14	\$250.00	(\$9.14)	\$1,500.00
02-53-448 - LWN School Dist. 210 Charge	\$342.00	\$416.67	\$74.67	\$904.00	\$833.34	(\$70.66)	\$5,000.00
02-53-450 - Transfer to Recreation	\$0.00	\$1,125.00	\$1,125.00	\$0.00	\$2,250.00	\$2,250.00	\$13,500.00
Total F.A.N.	\$3,107.28	\$4,166.67	\$1,059.39	\$8,654.13	\$8,333.34	(\$320.79)	\$50,000.00
Total Expenses	\$3,107.28	\$4,166.67	\$1,059.39	\$8,654.13	\$8,333.34	(\$320.79)	\$50,000.00
Net Total	(\$929.28)	\$0.00	\$929.28	(\$3,685.13)	\$0.00	\$3,685.13	\$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							
Before & After School Program							
02-00-370 - Program Fees	\$1,235.00	\$12,500.00	\$11,265.00	\$7,543.46	\$25,000.00	\$17,456.54	\$150,000.00
02-00-371 - Program Fee Refunds	\$0.00	(\$41.67)	(\$41.67)	\$0.00	(\$83.34)	(\$83.34)	(\$500.00)
Total Before & After School Program	\$1,235.00	\$12,458.33	\$11,223.33	\$7,543.46	\$24,916.66	\$17,373.20	\$149,500.00
Total Revenues	\$1,235.00	\$12,458.33	\$11,223.33	\$7,543.46	\$24,916.66	\$17,373.20	\$149,500.00
Expenses							
Before & After School Program							
02-53-460 - Supt. of Early Childhood Salari	\$1,653.59	\$1,980.75	\$327.16	\$3,858.38	\$3,961.50	\$103.12	\$23,769.00
02-53-461 - Staff Salaries	\$2,947.27	\$6,333.33	\$3,386.06	\$19,519.97	\$12,666.66	(\$6,853.31)	\$76,000.00
02-53-462 - Program Supplies	\$525.03	\$833.33	\$308.30	\$1,311.30	\$1,666.66	\$355.36	\$10,000.00
02-53-463 - Transfer to Recreation	\$0.00	\$3,310.92	\$3,310.92	\$0.00	\$6,621.84	\$6,621.84	\$39,731.00
Total Before & After School Program	\$5,125.89	\$12,458.33	\$7,332.44	\$24,689.65	\$24,916.66	\$227.01	\$149,500.00
Total Expenses	\$5,125.89	\$12,458.33	\$7,332.44	\$24,689.65	\$24,916.66	\$227.01	\$149,500.00
Net Total	(\$3,890.89)	\$0.00	\$3,890.89	(\$17,146.19)	\$0.00	\$17,146.19	\$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							
Audit General							
03-00-300 - Transfer from Corporate	\$0.00	\$11.58	\$11.58	\$0.00	\$23.16	\$23.16	\$139.00
03-00-301 - Property Tax - Audit	(\$28,496.50)	\$1,155.08	\$29,651.58	\$6,568.42	\$2,310.16	(\$4,258.26)	\$13,861.00
Total Audit General	(\$28,496.50)	\$1,166.66	\$29,663.16	\$6,568.42	\$2,333.32	(\$4,235.10)	\$14,000.00
Total Revenues	(\$28,496.50)	\$1,166.66	\$29,663.16	\$6,568.42	\$2,333.32	(\$4,235.10)	\$14,000.00
Expenses							
Audit							
03-50-401 - Accounting Services	\$0.00	\$1,166.67	\$1,166.67	\$0.00	\$2,333.34	\$2,333.34	\$14,000.00
Total Audit	\$0.00	\$1,166.67	\$1,166.67	\$0.00	\$2,333.34	\$2,333.34	\$14,000.00
Total Expenses	\$0.00	\$1,166.67	\$1,166.67	\$0.00	\$2,333.34	\$2,333.34	\$14,000.00
Net Total	(\$28,496.50)	(\$0.01)	\$28,496.49	\$6,568.42	(\$0.02)	(\$6,568.44)	\$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	\$13,113.25	\$6,930.67	(\$6,182.58)	\$39,411.95	\$13,861.34	(\$25,550.61)	\$83,168.00
04-00-322 - Transfer from Corporate	\$0.00	\$2,319.33	\$2,319.33	\$0.00	\$4,638.66	\$4,638.66	\$27,832.00
Total Insurance General	\$13,113.25	\$9,250.00	(\$3,863.25)	\$39,411.95	\$18,500.00	(\$20,911.95)	\$111,000.00
Total Revenues	\$13,113.25	\$9,250.00	(\$3,863.25)	\$39,411.95	\$18,500.00	(\$20,911.95)	\$111,000.00
Expenses							
Liability Insurance							
04-50-430 - Work Comp/Liability Insuranc	\$2,802.00	\$7,166.67	\$4,364.67	\$26,882.00	\$14,333.34	(\$12,548.66)	\$86,000.00
04-50-431 - State Unemployment Insuranc	\$712.63	\$500.00	(\$212.63)	\$1,907.82	\$1,000.00	(\$907.82)	\$6,000.00
04-50-432 - Legal Fees	\$2,817.78	\$750.00	(\$2,067.78)	\$3,167.78	\$1,500.00	(\$1,667.78)	\$9,000.00
04-50-433 - Security Link/ADT/System Rel	\$322.98	\$416.67	\$93.69	\$322.98	\$833.34	\$510.36	\$5,000.00
04-50-434 - Liability Repairing/Improveme	\$0.00	\$416.67	\$416.67	\$0.00	\$833.34	\$833.34	\$5,000.00
Total Liability Insurance	\$6,655.39	\$9,250.01	\$2,594.62	\$32,280.58	\$18,500.02	(\$13,780.56)	\$111,000.00
Total Expenses	\$6,655.39	\$9,250.01	\$2,594.62	\$32,280.58	\$18,500.02	(\$13,780.56)	\$111,000.00
Net Total	\$6,457.86	(\$0.01)	(\$6,457.87)	\$7,131.37	(\$0.02)	(\$7,131.39)	\$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	\$1,932.87	\$1,110.67	(\$822.20)	\$6,315.82	\$2,221.34	(\$4,094.48)	\$13,328.00
Total Paving & Lighting General	<u>\$1,932.87</u>	<u>\$1,110.67</u>	<u>(\$822.20)</u>	<u>\$6,315.82</u>	<u>\$2,221.34</u>	<u>(\$4,094.48)</u>	<u>\$13,328.00</u>
Total Revenues	<u>\$1,932.87</u>	<u>\$1,110.67</u>	<u>(\$822.20)</u>	<u>\$6,315.82</u>	<u>\$2,221.34</u>	<u>(\$4,094.48)</u>	<u>\$13,328.00</u>
Expenses							
Paving & Lighting							
05-50-401 - Paving	\$0.00	\$631.75	\$631.75	\$0.00	\$1,263.50	\$1,263.50	\$7,581.00
05-50-402 - Lighting	\$1,728.00	\$478.92	(\$1,249.08)	\$1,728.00	\$957.84	(\$770.16)	\$5,747.00
Total Paving & Lighting	<u>\$1,728.00</u>	<u>\$1,110.67</u>	<u>(\$617.33)</u>	<u>\$1,728.00</u>	<u>\$2,221.34</u>	<u>\$493.34</u>	<u>\$13,328.00</u>
Total Expenses	<u>\$1,728.00</u>	<u>\$1,110.67</u>	<u>(\$617.33)</u>	<u>\$1,728.00</u>	<u>\$2,221.34</u>	<u>\$493.34</u>	<u>\$13,328.00</u>
Net Total	\$204.87	\$0.00	(\$204.87)	\$4,587.82	\$0.00	(\$4,587.82)	\$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 Recrea	\$96,841.43	\$17,771.08	(\$79,070.35)	\$101,055.84	\$35,542.16	(\$65,513.68)	\$213,253.00
Total Special Recreation General	\$96,841.43	\$17,771.08	(\$79,070.35)	\$101,055.84	\$35,542.16	(\$65,513.68)	\$213,253.00
Total Revenues	\$96,841.43	\$17,771.08	(\$79,070.35)	\$101,055.84	\$35,542.16	(\$65,513.68)	\$213,253.00
Expenses							
Special Recreation							
06-50-401 - Payment to S.S.R.A.	\$70,161.00	\$11,516.25	(\$58,644.75)	\$70,161.00	\$23,032.50	(\$47,128.50)	\$138,195.00
06-50-402 - Program Aide	\$0.00	\$110.42	\$110.42	\$0.00	\$220.84	\$220.84	\$1,325.00
06-50-404 - Transfer to Corporate	\$0.00	\$6,144.42	\$6,144.42	\$0.00	\$12,288.84	\$12,288.84	\$73,733.00
Total Special Recreation	\$70,161.00	\$17,771.09	(\$52,389.91)	\$70,161.00	\$35,542.18	(\$34,618.82)	\$213,253.00
Total Expenses	\$70,161.00	\$17,771.09	(\$52,389.91)	\$70,161.00	\$35,542.18	(\$34,618.82)	\$213,253.00
Net Total	\$26,680.43	(\$0.01)	(\$26,680.44)	\$30,894.84	(\$0.02)	(\$30,894.86)	\$0.00

Frankfort Square Park District
** Analysis of Revenues & Expenses **
7 - Debt Service
May to June 2013

Account	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	\$105,073.73	\$55,534.67	(\$49,539.06)	\$315,799.69	\$111,069.34	(\$204,730.35)	\$666,416.00
07-00-302 - Transfer from Corporate	\$0.00	\$5,648.75	\$5,648.75	\$0.00	\$11,297.50	\$11,297.50	\$67,785.00
07-00-324 - Alternate Bond Sale	\$0.00	\$8,833.33	\$8,833.33	\$0.00	\$17,666.66	\$17,666.66	\$106,000.00
Total Debt Service General	\$105,073.73	\$70,016.75	(\$35,056.98)	\$315,799.69	\$140,033.50	(\$175,766.19)	\$840,201.00
Total Revenues	\$105,073.73	\$70,016.75	(\$35,056.98)	\$315,799.69	\$140,033.50	(\$175,766.19)	\$840,201.00
Expenses							
Debt Service							
07-50-401 - 2002 G.O. Ref Bond Principal	\$11,602.50	\$44,433.75	\$32,831.25	\$11,602.50	\$88,867.50	\$77,265.00	\$533,205.00
07-50-402 - OPT Mini-Bond11-30-11 Princ	\$0.00	\$9,125.42	\$9,125.42	\$0.00	\$18,250.84	\$18,250.84	\$109,505.00
07-50-405 - 2010 G.O. Bonds Principal Pn	\$39,861.25	\$8,310.25	(\$31,551.00)	\$39,861.25	\$16,620.50	(\$23,240.75)	\$99,723.00
07-50-409 - 2009 G.O. Bond Principal Pmt	\$24,200.00	\$7,783.33	(\$16,416.67)	\$24,200.00	\$15,566.66	(\$8,633.34)	\$93,400.00
07-50-473 - Legal Fees	\$515.00	\$364.00	(\$151.00)	\$2,665.00	\$728.00	(\$1,937.00)	\$4,368.00
Total Debt Service	\$76,178.75	\$70,016.75	(\$6,162.00)	\$78,328.75	\$140,033.50	\$61,704.75	\$840,201.00
Total Expenses	\$76,178.75	\$70,016.75	(\$6,162.00)	\$78,328.75	\$140,033.50	\$61,704.75	\$840,201.00
Net Total	\$28,894.98	\$0.00	(\$28,894.98)	\$237,470.94	\$0.00	(\$237,470.94)	\$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	(\$14,883.01)	\$9,240.92	\$24,123.93	\$52,549.25	\$18,481.84	(\$34,067.41)	\$110,891.00
Total Social Security General	(\$14,883.01)	\$9,240.92	\$24,123.93	\$52,549.25	\$18,481.84	(\$34,067.41)	\$110,891.00
Total Revenues	(\$14,883.01)	\$9,240.92	\$24,123.93	\$52,549.25	\$18,481.84	(\$34,067.41)	\$110,891.00
Expenses							
Social Security							
08-50-401 - Employer F.I.C.A.	\$7,003.66	\$7,356.54	\$352.88	\$17,692.38	\$14,713.08	(\$2,979.30)	\$88,278.50
08-50-402 - Employer Medicare	\$1,638.00	\$1,884.38	\$246.38	\$4,137.82	\$3,768.76	(\$369.06)	\$22,612.50
Total Social Security	\$8,641.66	\$9,240.92	\$599.26	\$21,830.20	\$18,481.84	(\$3,348.36)	\$110,891.00
Total Expenses	\$8,641.66	\$9,240.92	\$599.26	\$21,830.20	\$18,481.84	(\$3,348.36)	\$110,891.00
Net Total	(\$23,524.67)	\$0.00	\$23,524.67	\$30,719.05	\$0.00	(\$30,719.05)	\$0.00

**Frankfort Square Park District
** Analysis of Revenues & Expenses **
9 - Golf Course
May to June 2013**

Accounts	MTD Actual	MTD Budget	MTD Budget	YTD Actual	YTD Budget	YTD Budget	Annual Budget
	(This Year)	(This Year)	Remaining (This Year)	(This Year)	(This Year)	Remaining (This Year)	(This Year)
Revenues							
Golf Course							
09-00-371 - Membership Fees	\$1,750.00	\$2,083.33	\$333.33	\$3,943.00	\$4,166.66	\$223.66	\$25,000.00
09-00-372 - Greens Fees	\$33,715.00	\$12,500.00	(\$21,215.00)	\$57,177.00	\$25,000.00	(\$32,177.00)	\$150,000.00
09-00-373 - Driving Range Fees	\$15,171.00	\$5,833.33	(\$9,337.67)	\$25,334.70	\$11,666.66	(\$13,668.04)	\$70,000.00
09-00-374 - Rental Cart & or Clubs	\$9,531.00	\$3,666.67	(\$5,864.33)	\$15,560.50	\$7,333.34	(\$8,227.16)	\$44,000.00
09-00-375 - Beverage Sales	\$2,420.11	\$833.33	(\$1,586.78)	\$3,923.38	\$1,666.66	(\$2,256.72)	\$10,000.00
09-00-378 - Merchandise	\$920.75	\$375.00	(\$545.75)	\$1,635.25	\$750.00	(\$885.25)	\$4,500.00
09-00-379 - Golf Lessons	\$993.50	\$375.00	(\$618.50)	\$2,543.50	\$750.00	(\$1,793.50)	\$4,500.00
09-00-381 - Special Events/Programs	\$1,402.75	\$1,000.00	(\$402.75)	\$1,767.75	\$2,000.00	\$232.25	\$12,000.00
09-00-384 - Scholarship Revenue	\$2,720.00	\$750.00	(\$1,970.00)	\$2,720.00	\$1,500.00	(\$1,220.00)	\$9,000.00
09-00-386 - Restaurant Revenue	\$4,531.51	\$6,666.67	\$2,135.16	\$8,100.07	\$13,333.34	\$5,233.27	\$80,000.00
09-00-387 - Free Gift Card/Loyalty Prog.	(\$920.00)	\$341.67	\$1,261.67	(\$1,250.00)	\$683.34	\$1,933.34	\$4,100.00
09-00-388 - Sales Tax Return Discount	\$8.02	\$0.00	(\$8.02)	\$15.20	\$0.00	(\$15.20)	\$0.00
09-00-389 - Loyalty Cards Sold	\$205.00	\$0.00	(\$205.00)	\$935.00	\$0.00	(\$935.00)	\$0.00
Total Golf Course	\$72,448.64	\$34,425.00	(\$38,023.64)	\$122,405.35	\$68,850.00	(\$53,555.35)	\$413,100.00
Total Revenues	\$72,448.64	\$34,425.00	(\$38,023.64)	\$122,405.35	\$68,850.00	(\$53,555.35)	\$413,100.00
Expenses							
Golf Course							
09-53-407 - Dir. Square Links G.C.	\$1,787.60	\$2,978.17	\$1,190.57	\$4,469.00	\$5,956.34	\$1,487.34	\$35,738.00
09-53-409 - Seasonal Salaries	\$6,337.29	\$3,500.00	(\$2,837.29)	\$16,097.90	\$7,000.00	(\$9,097.90)	\$42,000.00
09-53-410 - Golf Course Superintendent	\$3,230.76	\$3,500.00	\$269.24	\$8,076.90	\$7,000.00	(\$1,076.90)	\$42,000.00
09-53-412 - Maint. Seasonal Salaries	\$4,092.19	\$3,333.33	(\$758.86)	\$9,372.83	\$6,666.66	(\$2,706.17)	\$40,000.00
09-53-413 - Bookkeeper	\$981.46	\$1,041.67	\$60.21	\$1,962.92	\$2,083.34	\$120.42	\$12,500.00
09-53-481 - Golf Cart Lease	\$0.00	\$332.92	\$332.92	\$0.00	\$665.84	\$665.84	\$3,995.00
09-53-482 - Contracted Services	\$4,151.91	\$1,159.33	(\$2,992.58)	\$7,114.84	\$2,318.66	(\$4,796.18)	\$13,912.00
09-53-484 - Maintenance Supplies	\$6,968.44	\$750.00	(\$6,218.44)	\$9,350.81	\$1,500.00	(\$7,850.81)	\$9,000.00
09-53-485 - Fertilizer and Weed Control	\$1,269.10	\$750.00	(\$519.10)	\$2,226.31	\$1,500.00	(\$726.31)	\$9,000.00
09-53-490 - Concession Supplies	\$668.00	\$0.00	(\$668.00)	\$1,219.90	\$0.00	(\$1,219.90)	\$0.00
09-53-498 - 2003 Golf Course Bond Princ.	\$0.00	\$3,625.42	\$3,625.42	\$0.00	\$7,250.84	\$7,250.84	\$43,505.00
09-53-502 - Equipment Purchase/Rental	\$8,060.00	\$166.67	(\$7,893.33)	\$9,535.00	\$333.34	(\$9,201.66)	\$2,000.00
09-53-504 - Scholarship Expense	\$0.00	\$750.00	\$750.00	\$0.00	\$1,500.00	\$1,500.00	\$9,000.00
09-53-507 - Future Capital Expense	\$0.00	\$5,000.33	\$5,000.33	\$0.00	\$10,000.66	\$10,000.66	\$60,004.00
09-53-509 - Restaurant Seasonal Salaries	\$3,233.42	\$2,083.33	(\$1,150.09)	\$7,231.75	\$4,166.66	(\$3,065.09)	\$25,000.00
09-53-510 - Restaurant Equipment Repair	\$494.60	\$41.67	(\$452.93)	\$1,453.51	\$83.34	(\$1,370.17)	\$500.00
09-53-511 - Restaurant Purchases	\$5,200.00	\$41.67	(\$5,158.33)	\$5,200.00	\$83.34	(\$5,116.66)	\$500.00
09-53-512 - Restaurant Supplies	\$3,536.49	\$4,166.67	\$630.18	\$6,707.24	\$8,333.34	\$1,626.10	\$50,000.00
09-53-514 - Beverage Supplies	\$0.00	\$208.33	\$208.33	\$0.00	\$416.66	\$416.66	\$2,500.00
09-53-534 - Restaurant Debt Service Payr	\$0.00	\$2,037.17	\$2,037.17	\$0.00	\$4,074.34	\$4,074.34	\$24,446.00

Frankfort Square Park District
 ** Analysis of Revenues & Expenses **
 9 - Golf Course
 May to June 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)
Total Golf Course	\$50,011.26	\$35,466.68	(\$14,544.58)	\$90,018.91	\$70,933.36	(\$19,085.55)	\$425,600.00
Total Expenses	\$50,011.26	\$35,466.68	(\$14,544.58)	\$90,018.91	\$70,933.36	(\$19,085.55)	\$425,600.00
Net Total	\$22,437.38	(\$1,041.68)	(\$23,479.06)	\$32,386.44	(\$2,083.36)	(\$34,469.80)	(\$12,500.00)