

Bourbonnais Township Park District
Balance Sheet and Income Statement by Fund
Year-to-Date 05/01/2017 - 11/30/2017

Description	General 001	Bonds 003	IMRF 005	Police 014	Audit 027	Insurance 035	Soc Sec 047	Recreation 122	Museum 123	Paving 125	Special Rec 126	Capital L-T Debt 000	Total
Balance Sheet													
Assets													
Cash	251,414	584,918	(40,759)	65,801	69,671	104,025	95,596	(516,206)	438,520	57,581	368,575	-	1,479,135
Accounts Receivable	2,027	-	-	-	-	-	-	-	-	-	-	-	2,027
Property Tax Receivable	8,582	8,742	-	481	491	2,163	698	10,845	3,476	491	2,890	-	38,859
Prepaid Assets	9,184	-	-	-	-	-	-	7,937	-	-	-	-	17,121
Deferred Outflows	-	-	-	-	-	-	-	-	-	-	-	109,199	109,199
Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Depreciable	-	-	-	-	-	-	-	-	-	-	-	2,501,804	2,501,804
Net Depreciable	-	-	-	-	-	-	-	-	-	-	-	5,176,134	5,176,134
Due from Other Funds	-	-	200,000	250,000	-	(0)	-	-	-	-	150,000	-	600,000
Total Assets	271,208	593,660	159,241	316,282	70,162	106,188	96,293	(497,425)	441,995	58,072	521,465	7,787,137	9,924,278
Liabilities													
Accrued Payroll	9,997	-	9,407	-	-	-	-	-	-	-	-	-	19,403
Accounts Payable	3,326	-	-	-	-	-	3,862	9,825	1,566	-	-	-	18,579
Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	2,504,095	2,504,095
Current Portion Bonds	-	-	-	-	-	-	-	-	-	-	-	543,593	543,593
Accrued Liabilities	23,625	-	-	-	-	-	-	24,638	8,462	-	-	79,391	136,116
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows	8,582	8,742	-	481	491	2,163	698	133,175	3,476	491	2,890	-	161,189
Due to Other Funds	300,000	-	-	-	-	-	-	300,000	-	-	-	-	600,000
Long-term Liabilities:	-	-	-	-	-	-	-	-	-	-	-	-	-
Due within one year	-	-	-	-	-	-	-	-	-	-	-	-	-
Due more than one year	-	-	-	-	-	-	-	-	-	-	-	1,919	1,919
Total Liabilities	345,530	8,742	9,407	481	491	2,163	4,559	467,639	13,504	491	2,890	3,128,998	3,984,894
Fund Balance													
Equity	(307,796)	47,467	195,774	296,601	48,100	10,171	102,221	(469,163)	269,104	33,672	355,929	4,658,139	5,240,219
Prior Year Profit & Loss	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Year Profit & Loss	233,473	537,451	(45,940)	19,200	21,571	93,853	(10,487)	(495,900)	159,388	23,909	162,646	-	699,165
Total Fund Balance	(74,323)	584,918	149,834	315,801	69,671	104,025	91,734	(965,064)	428,492	57,581	518,575	4,658,139	5,939,383
Total Liabilities and Fund Balance	271,208	593,660	159,241	316,282	70,162	106,188	96,293	(497,425)	441,995	58,072	521,465	7,787,137	9,924,278

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Description	General 001	Bonds 003	IMRF 005	Police 014	Audit 027	Insurance 035	Soc Sec 047	Recreation 122	Museum 123	Paving 125	Special Rec 126	Capital L-T Debt 000	Total
Income Statement													
Revenues													
Property Tax Income	573,537	584,505	-	32,207	32,892	144,584	46,595	724,977	232,293	32,892	193,236	-	2,597,719
Charges for Service	3,176	-	-	-	-	-	-	384,486	128,048	-	-	-	515,710
Rentals	6,280	-	-	-	-	-	-	59,724	465	-	-	-	66,469
Grant Receipts	-	-	-	-	-	-	-	8,700	-	-	-	-	8,700
Donations	2,334	-	-	-	-	-	-	264	3,241	-	-	-	5,840
Sponsorships	3,000	-	-	-	-	-	-	9,400	3,050	-	-	-	15,450
Miscellaneous	1,212	-	-	-	-	16,423	-	649	350	-	-	-	18,635
Interest Income	366	-	-	-	-	-	-	345	103	-	-	-	815
Total Revenues	589,906	584,505	-	32,207	32,892	161,007	46,595	1,188,545	367,550	32,892	193,236	-	3,229,336
Expenditures													
Salaries & Benefits	235,182	-	45,940	-	11,321	38,230	57,082	486,739	120,803	-	-	-	995,296
Supplies	23,195	-	-	26	-	301	-	81,199	37,503	-	-	-	142,223
Services	14,642	803	-	4,232	-	9,914	-	96,806	12,557	-	-	-	138,954
Utilities	20,808	-	-	622	-	-	-	35,323	17,120	-	1,860	-	75,732
Repairs & Maintenance	18,413	-	-	-	-	3,951	-	17,880	8,259	-	-	-	48,503
Miscellaneous Expense	6,780	-	-	-	-	1,285	-	7,521	3,335	-	-	-	18,922
Rentals	6,235	-	-	-	-	-	-	7,751	3,800	-	-	-	17,786
Total Expenditures	325,255	803	45,940	4,880	11,321	53,682	57,082	733,219	203,377	-	1,860	-	1,437,418
Operating Profit / (Loss)	264,651	583,703	(45,940)	27,327	21,571	107,325	(10,487)	455,327	164,174	32,892	191,376	-	1,791,919
Other Sources													
Proceeds from Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Bond Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from OSLAD Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from S-T Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses													
Capital Outlay - Grounds	7,170	-	-	-	-	13,472	-	941,867	-	8,983	28,730	-	1,000,223
Capital Outlay - Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Lease Payments	22,702	-	-	7,685	-	-	-	8,850	4,526	-	-	-	43,762
Interest Expense	1,306	46,251	-	442	-	-	-	509	260	-	-	-	48,768
Bond Principal Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense - GASB 68	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Uses	31,178	46,251	-	8,127	-	13,472	-	951,227	4,786	8,983	28,730	-	1,092,754
Profit/(Loss)	233,473	537,451	(45,940)	19,200	21,571	93,853	(10,487)	(495,900)	159,388	23,909	162,646	-	699,165

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 11/30/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
ALL FUNDS & DEPARTMENTS							
Revenues							
Property Tax Income	2,597,719	2,606,444	(8,726)	-0.3%	3,032,064	434,345	85.7%
Charges for Service	515,710	507,619	8,091	1.6%	1,028,461	512,751	50.1%
Rentals	66,469	96,257	(29,788)	-30.9%	116,323	49,854	57.1%
Grant Receipts	8,700	3,900	4,800	123.1%	10,005	1,305	87.0%
Donations	5,840	6,331	(491)	-7.8%	17,020	11,180	34.3%
Sponsorships	15,450	9,550	5,900	61.8%	23,000	7,550	67.2%
Miscellaneous	18,635	8,818	9,817	111.3%	115	(18,520)	16204.2%
Interest Income	815	1,351	(537)	-39.7%	2,132	1,318	38.2%
Total Revenues	3,229,336	3,240,270	(10,933)	-0.3%	4,229,119	999,783	76.4%
Expenditures							
FT Salaries & Benefits	630,014	639,803	(9,789)	-1.5%	1,346,138	716,124	46.8%
Part-Time Salaries	233,807	222,373	11,434	5.1%	494,403	260,596	47.3%
Seasonal Salaries	131,475	160,623	(29,148)	-18.1%	218,132	86,656	60.3%
Supplies	142,223	185,692	(43,469)	-23.4%	344,776	202,552	41.3%
Services	138,954	130,568	8,386	6.4%	450,599	311,645	30.8%
Utilities	75,732	76,632	(900)	-1.2%	181,283	105,551	41.8%
Repairs & Maintenance	48,503	104,222	(55,718)	-53.5%	98,981	50,477	49.0%
Miscellaneous Expense	18,922	73,039	(54,118)	-74.1%	116,080	97,158	16.3%
Rentals	17,786	14,198	3,589	25.3%	41,745	23,959	42.6%
Total Expenditures	1,437,418	1,607,151	(169,733)	-10.6%	3,292,135	1,854,717	43.7%
Operating Profit / (Loss)	1,791,919	1,633,119	158,800	9.7%	936,984	(854,935)	191.2%
Other Sources							
Other Sources - OSLAD Grant	-	180,800	(180,800)	-100.0%	346,840	346,840	-
Total Other Sources	-	180,800	(180,800)	-100.0%	346,840	346,840	-
Other Uses							
Capital Outlay - Grounds	1,000,223	513,747	486,476	94.7%	1,521,641	521,418	65.7%
Capital Outlay - Facilities	-	-	-	-	10,005	10,005	-
Capital Lease Payments	43,762	42,517	1,246	2.9%	-	(43,762)	-
Interest Expense	48,768	92,394	(43,626)	-47.2%	106,718	57,949	45.7%
Bond Principal Payments	-	205,000	(205,000)	-100.0%	574,828	574,828	-
Total Other Uses	1,092,754	853,658	239,096	28.0%	2,213,191	1,120,437	49.4%
Profit/(Loss)	699,165	960,261	(261,096)	-27.2%	(929,367)	(1,628,532)	-75.2%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 11/30/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
RECREATION STATION							
Revenues							
Property Tax Income	724,977	765,163	(40,187)	-5.3%	846,195	121,218	85.7%
Charges for Service	14,855	21,615	(6,760)	-31.3%	34,011	19,156	43.7%
Rentals	4,700	2,680	2,020	75.4%	-	(4,700)	-
Donations	6	808	(802)	-99.3%	-	(6)	-
Sponsorships	8,817	4,600	4,217	91.7%	20,413	11,596	43.2%
Miscellaneous	236	7,184	(6,948)	-96.7%	-	(236)	-
Interest Income	206	444	(238)	-53.5%	25	(181)	816.0%
Total Revenues	753,796	802,495	(48,698)	-6.1%	900,644	146,847	83.7%
Expenditures							
FT Salaries & Benefits	126,779	59,175	67,605	114.2%	262,446	135,667	48.3%
Part-Time Salaries	19,230	5,724	13,505	235.9%	46,039	26,810	41.8%
Seasonal Salaries	527	2,055	(1,528)	-74.3%	2,664	2,136	19.8%
Supplies	27,504	37,208	(9,703)	-26.1%	75,951	48,446	36.2%
Services	24,098	10,467	13,632	130.2%	35,268	11,170	68.3%
Utilities	16,219	17,519	(1,301)	-7.4%	33,950	17,732	47.8%
Repairs & Maintenance	4,412	5,986	(1,574)	-26.3%	4,663	251	94.6%
Miscellaneous Expense	5,077	24,198	(19,120)	-79.0%	49,813	44,736	10.2%
Rentals	6,001	6,180	(179)	-2.9%	13,743	7,742	43.7%
Total Expenditures	229,848	168,512	61,336	36.4%	524,538	294,690	43.8%
Operating Profit / (Loss)	523,948	633,983	(110,035)	-17.4%	376,106	(147,843)	139.3%
Other Uses							
Capital Outlay - Grounds	10,760	11,607	(847)	-7.3%	16,597	5,837	64.8%
Capital Lease Payments	8,850	8,598	252	2.9%	-	(8,850)	-
Interest Expense	509	761	(252)	-33.1%	-	(509)	-
Total Other Uses	20,119	20,966	(847)	-4.0%	16,597	(3,522)	121.2%
Profit/(Loss)	503,829	613,017	(109,188)	-17.8%	359,509	(144,320)	140.1%

Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 11/30/2017

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
WILLOW HAVEN							
Revenues							
Charges for Service	4,942	10,372	(5,430)	-52.4%	13,455	8,513	36.7%
Rentals	8,159	5,801	2,359	40.7%	19,550	11,391	41.7%
Grant Receipts	8,700	-	8,700	-	10,005	1,305	87.0%
Donations	258	-	258	-	-	(258)	-
Interest Income	138	52	86	166.0%	-	(138)	-
Total Revenues	22,198	16,224	5,974	36.8%	43,010	20,812	51.6%
Expenditures							
FT Salaries & Benefits	20,830	31,979	(11,149)	-34.9%	40,460	19,630	51.5%
Part-Time Salaries	13,331	12,620	711	5.6%	15,226	1,895	87.6%
Seasonal Salaries	-	9,311	(9,311)	-100.0%	-	-	-
Supplies	2,185	4,327	(2,143)	-49.5%	7,188	5,003	30.4%
Services	3,872	4,441	(569)	-12.8%	4,446	574	87.1%
Utilities	4,738	3,829	909	23.7%	11,259	6,521	42.1%
Repairs & Maintenance	2,099	25,600	(23,501)	-91.8%	10,442	8,343	20.1%
Miscellaneous Expense	1,251	45	1,206	2679.4%	1,443	193	86.7%
Total Expenditures	48,305	92,151	(43,846)	-47.6%	90,464	42,159	53.4%
Operating Profit / (Loss)	(26,108)	(75,927)	49,820	-65.6%	(47,454)	(21,346)	55.0%
Other Sources							
Other Sources - OSLAD Grant	-	180,800	(180,800)	-100.0%	346,840	346,840	-
Total Other Sources	-	180,800	(180,800)	-100.0%	346,840	346,840	-
Other Uses							
Capital Outlay - Grounds	905,924	25,229	880,695	3490.8%	1,405,650	499,726	64.4%
Capital Outlay - Facilities	-	-	-	-	10,005	10,005	-
Total Other Uses	905,924	25,229	880,695	3490.8%	1,415,655	509,731	64.0%
Profit/(Loss)	(932,032)	79,644	(1,011,675)	-1270.3%	(1,116,269)	(184,237)	83.5%

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	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
DIAMOND POINT COMPLEX							
Revenues							
Charges for Service	-	-	-	-	230	230	-
Rentals	46,865	83,185	(36,320)	-43.7%	91,943	45,078	51.0%
Total Revenues	46,865	83,185	(36,320)	-43.7%	92,173	45,308	50.8%
Expenditures							
FT Salaries & Benefits	35,653	32,431	3,222	9.9%	71,533	35,880	49.8%
Part-Time Salaries	-	-	-	-	3,863	3,863	-
Seasonal Salaries	55,465	59,520	(4,055)	-6.8%	89,286	33,821	62.1%
Supplies	10,291	11,562	(1,271)	-11.0%	24,480	14,189	42.0%
Services	890	2,063	(1,173)	-56.8%	3,864	2,974	23.0%
Utilities	11,349	14,568	(3,218)	-22.1%	27,699	16,350	41.0%
Repairs & Maintenance	11,369	11,834	(466)	-3.9%	28,348	16,979	40.1%
Miscellaneous Expense	1,158	749	410	54.7%	3,117	1,958	37.2%
Rentals	-	-	-	-	2,300	2,300	-
Total Expenditures	126,176	132,726	(6,550)	-4.9%	254,490	128,314	49.6%
Operating Profit / (Loss)	(79,311)	(49,541)	(29,770)	60.1%	(162,317)	(83,006)	48.9%
Other Uses							
Capital Outlay - Grounds	14,476	3,914	10,563	269.9%	6,555	(7,921)	220.8%
Total Other Uses	14,476	3,914	10,563	269.9%	6,555	(7,921)	220.8%
Profit/(Loss)	(93,787)	(53,455)	(40,332)	75.5%	(168,872)	(75,085)	55.5%

**Bourbonnais Township Park District
Income Statement by Department
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	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
CONCESSIONS							
Revenues							
Charges for Service	47,513	78,144	(30,631)	-39.2%	109,250	61,737	43.5%
Total Revenues	47,513	78,144	(30,631)	-39.2%	109,250	61,737	43.5%
Expenditures							
FT Salaries & Benefits	20	60	(40)	-66.7%	115	95	17.3%
Seasonal Salaries	17,686	22,732	(5,047)	-22.2%	38,135	20,449	46.4%
Supplies	26,014	44,103	(18,089)	-41.0%	55,660	29,646	46.7%
Services	73	127	(55)	-42.9%	288	215	25.2%
Utilities	2,013	1,794	219	12.2%	8,395	6,382	24.0%
Repairs & Maintenance	-	-	-	-	828	828	-
Miscellaneous Expense	-	300	(300)	-100.0%	288	288	-
Total Expenditures	45,805	69,116	(23,311)	-33.7%	103,708	57,903	44.2%
Operating Profit / (Loss)	1,709	9,028	(7,320)	-81.1%	5,542	3,833	30.8%
Other Uses							
Capital Outlay - Grounds	10,708	400	10,308	2577.0%	3,450	(7,258)	310.4%
Total Other Uses	10,708	400	10,308	2577.0%	3,450	(7,258)	310.4%
Profit/(Loss)	(8,999)	8,629	(17,627)	-204.3%	2,092	11,091	-430.1%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 11/30/2017**

ATHLETICS & ADULT PROGRAMS

Revenues

Current Year vs Prior Year				
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%
Charges for Service	41,764	40,085	1,679	4.2%
Sponsorships	250	500	(250)	-50.0%
Miscellaneous	226	-	226	-
Total Revenues	42,240	40,585	1,655	4.1%

Expenditures

FT Salaries & Benefits	13,486	20,532	(7,045)	-34.3%
Part-Time Salaries	828	2,104	(1,275)	-60.6%
Seasonal Salaries	1,522	1,674	(152)	-9.1%
Supplies	2,014	2,454	(440)	-17.9%
Services	13,809	15,649	(1,840)	-11.8%
Utilities	-	166	(166)	-100.0%
Rentals	1,750	-	1,750	-
Total Expenditures	33,409	42,578	(9,168)	-21.5%

Operating Profit / (Loss)	8,830	(1,993)	10,823	-543.1%
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Profit/(Loss)	8,830	(1,993)	10,823	-543.1%
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Actual vs Budget		
FY 17/18 Budget	(Over) / Under	%
80,845	39,081	51.7%
-	(250)	-
-	(226)	-
80,845	38,605	52.2%
32,183	18,697	41.9%
3,364	2,535	24.6%
6,630	5,107	23.0%
19,780	17,766	10.2%
32,269	18,461	42.8%
-	-	-
8,338	6,588	21.0%
102,563	69,154	32.6%
(21,718)	(30,549)	-40.7%
(21,718)	(30,549)	-40.7%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 11/30/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
PRESCHOOL PROGRAMS							
Revenues							
Charges for Service	64,032	60,345	3,688	6.1%	168,243	104,211	38.1%
Donations	-	-	-	-	1,150	1,150	-
Miscellaneous	137	39	98	252.4%	-	(137)	-
Total Revenues	64,170	60,384	3,786	6.3%	169,393	105,224	37.9%
Expenditures							
FT Salaries & Benefits	13,596	36,295	(22,698)	-62.5%	26,472	12,875	51.4%
Part-Time Salaries	55,269	65,733	(10,464)	-15.9%	102,272	47,003	54.0%
Supplies	1,739	6,466	(4,727)	-73.1%	6,049	4,310	28.7%
Services	36	(10)	46	-468.5%	-	(36)	-
Utilities	277	277	-	0.0%	-	(277)	-
Total Expenditures	70,917	108,762	(37,844)	-34.8%	134,792	63,875	52.6%
Operating Profit / (Loss)	(6,748)	(48,378)	41,631	-86.1%	34,601	41,349	-19.5%
Profit/(Loss)	(6,748)	(48,378)	41,631	-86.1%	34,601	41,349	-19.5%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 11/30/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
SENIORS							
Revenues							
Charges for Service	16,808	12,225	4,584	37.5%	30,906	14,098	54.4%
Donations	-	-	-	-	3,450	3,450	-
Total Revenues	16,808	12,225	4,584	37.5%	34,356	17,548	48.9%
Expenditures							
FT Salaries & Benefits	12,113	30,999	(18,886)	-60.9%	24,423	12,310	49.6%
Part-Time Salaries	5,049	4,440	609	13.7%	13,299	8,250	38.0%
Supplies	811	1,472	(661)	-44.9%	3,025	2,213	26.8%
Services	8,432	6,928	1,504	21.7%	14,191	5,760	59.4%
Utilities	277	277	-	0.0%	-	(277)	-
Total Expenditures	26,682	44,116	(17,435)	-39.5%	54,938	28,256	48.6%
Operating Profit / (Loss)	(9,873)	(31,892)	22,019	-69.0%	(20,582)	(10,708)	48.0%
Profit/(Loss)	(9,873)	(31,892)	22,019	-69.0%	(20,582)	(10,708)	48.0%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 11/30/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
TRIPS							
Revenues							
Charges for Service	38,260	29,422	8,838	30.0%	60,950	22,690	62.8%
Rentals	-	175	(175)	-100.0%	-	-	-
Miscellaneous	50	50	-	0.0%	-	(50)	-
Total Revenues	38,310	29,647	8,663	29.2%	60,950	22,640	62.9%
Expenditures							
FT Salaries & Benefits	7,858	(11)	7,869	#####	9,753	1,895	80.6%
Part-Time Salaries	3,568	2,942	626	21.3%	5,502	1,934	64.8%
Supplies	4,819	1,619	3,200	197.7%	5,290	471	91.1%
Services	42,251	25,401	16,851	66.3%	35,650	(6,601)	118.5%
Miscellaneous Expense	35	-	35	-	-	(35)	-
Total Expenditures	58,531	29,950	28,580	95.4%	56,195	(2,336)	104.2%
Operating Profit / (Loss)	(20,221)	(303)	(19,918)	6568.9%	4,755	24,976	-425.3%
Profit/(Loss)	(20,221)	(303)	(19,918)	6568.9%	4,755	24,976	-425.3%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 11/30/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
YOUTH & TEEN							
Revenues							
Charges for Service	156,312	116,521	39,790	34.1%	264,006	107,694	59.2%
Sponsorships	333	-	333	-	-	(333)	-
Total Revenues	156,645	116,521	40,124	34.4%	264,006	107,360	59.3%
Expenditures							
FT Salaries & Benefits	20,198	45,005	(24,807)	-55.1%	31,899	11,701	63.3%
Part-Time Salaries	38,685	40,219	(1,534)	-3.8%	93,391	54,706	41.4%
Seasonal Salaries	25,045	29,365	(4,321)	-14.7%	38,583	13,538	64.9%
Supplies	5,822	6,711	(889)	-13.2%	14,786	8,963	39.4%
Services	3,345	4,629	(1,284)	-27.7%	12,349	9,004	27.1%
Utilities	451	650	(200)	-30.7%	1,063	612	42.4%
Miscellaneous Expense	-	-	-	-	59	59	-
Total Expenditures	93,546	126,580	(33,034)	-26.1%	192,129	98,583	48.7%
Operating Profit / (Loss)	63,099	(10,058)	73,158	-727.3%	71,877	8,777	87.8%
Profit/(Loss)	63,099	(10,058)	73,158	-727.3%	71,877	8,777	87.8%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 11/30/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
EXPLORATION STATION							
Revenues							
Property Tax Income	174,220	183,313	(9,093)	-5.0%	203,351	29,131	85.7%
Charges for Service	128,048	136,571	(8,523)	-6.2%	263,689	135,641	48.6%
Rentals	465	100	365	365.0%	690	225	67.4%
Grant Receipts	-	3,900	(3,900)	-100.0%	-	-	-
Donations	1,704	2,984	(1,280)	-42.9%	9,200	7,496	18.5%
Sponsorships	3,050	4,450	(1,400)	-31.5%	2,588	(463)	117.9%
Miscellaneous	350	702	(352)	-50.2%	115	(235)	304.3%
Interest Income	103	216	(113)	-52.2%	7	(96)	1496.1%
Total Revenues	307,940	332,236	(24,296)	-7.3%	479,639	171,699	64.2%
Expenditures							
FT Salaries & Benefits	46,145	54,731	(8,586)	-15.7%	92,423	46,279	49.9%
Part-Time Salaries	56,074	48,373	7,701	15.9%	113,255	57,181	49.5%
Seasonal Salaries	5,387	6,946	(1,559)	-22.4%	3,735	(1,652)	144.2%
Supplies	37,503	43,389	(5,887)	-13.6%	80,995	43,492	46.3%
Services	12,051	9,403	2,649	28.2%	16,673	4,622	72.3%
Utilities	17,120	17,793	(673)	-3.8%	38,325	21,205	44.7%
Repairs & Maintenance	3,330	7,655	(4,325)	-56.5%	7,717	4,387	43.2%
Miscellaneous Expense	3,335	11,139	(7,803)	-70.1%	19,044	15,709	17.5%
Rentals	3,800	4,009	(208)	-5.2%	8,683	4,882	43.8%
Total Expenditures	184,745	203,437	(18,692)	-9.2%	380,849	196,104	48.5%
Operating Profit / (Loss)	123,195	128,799	(5,603)	-4.4%	98,790	(24,405)	124.7%
Other Uses							
Capital Outlay - Grounds	-	9,978	(9,978)	-100.0%	1,409	1,409	-
Capital Lease Payments	4,526	4,397	129	2.9%	-	(4,526)	-
Interest Expense	260	389	(129)	-33.1%	-	(260)	-
Total Other Uses	4,786	14,764	(9,978)	-67.6%	1,409	(3,377)	339.7%
Profit/(Loss)	118,409	114,035	4,375	3.8%	97,382	(21,028)	121.6%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 11/30/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Art in the Park							
Revenues							
Charges for Event	1,919	650	1,269	195.2%	3,450	1,531	55.6%
Sponsorships	500	-	500	-	288	(213)	173.9%
Total Revenues	2,419	650	1,769	272.2%	3,738	1,319	64.7%
Expenditures							
Salaries & Benefits	182	241	(58)	-24.3%	-	(182)	-
Supplies	431	1,218	(787)	-64.6%	1,783	1,352	24.2%
Services	957	-	957	-	-	(957)	-
Total Expenditures	1,570	1,459	111	7.6%	1,783	212	88.1%
Operating Profit/(Loss)	849	(809)	1,658	-204.9%	1,955	1,106	43.4%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 11/30/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Family Night Out - PFP							
Revenues							
Charges for Event	1,445	1,115	330	29.7%	1,380	(65)	104.7%
Sponsorships	433	-	433	-	-	(433)	-
Total Revenues	1,878	1,115	764	68.5%	1,380	(498)	136.1%
Expenditures							
Salaries & Benefits	204	-	204	-	207	3	98.7%
Supplies	1,025	5,531	(4,505)	-81.5%	6,923	5,898	14.8%
Services	1,678	-	1,678	-	-	(1,678)	-
Total Expenditures	2,907	5,531	(2,623)	-47.4%	7,130	4,223	40.8%
Operating Profit/(Loss)	(1,029)	(4,416)	3,387	-76.7%	(5,750)	(4,721)	17.9%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 11/30/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Frosty Express							
Revenues							
Charges for Event	2,930	-	2,930	-	2,875	(55)	101.9%
Total Revenues	2,930	-	2,930	-	2,875	(55)	101.9%
Expenditures							
Supplies	587	(224)	811	-361.7%	1,725	1,138	34.0%
Services	50	-	50	-	-	(50)	-
Total Expenditures	637	(224)	861	-384.0%	1,725	1,088	36.9%
Operating Profit/(Loss)	2,293	224	2,069	922.4%	1,150	(1,143)	199.4%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 11/30/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Senior Picnic							
Revenues							
Charges for Event	707	980	(273)	-27.9%	1,380	673	51.2%
Sponsorships	1,000	-	1,000	-	2,300	1,300	43.5%
Total Revenues	1,707	980	727	74.2%	3,680	1,973	46.4%
Expenditures							
Supplies	234	1,292	(1,058)	-81.9%	201	(33)	116.2%
Services	1,394	-	1,394	-	1,308	(86)	106.5%
Total Expenditures	1,628	1,292	336	26.0%	1,509	(118)	107.8%
Operating Profit/(Loss)	79	(312)	391	-125.4%	2,171	2,091	3.7%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 11/30/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Family Night Out - DP							
Revenues							
Charges for Event	199	60	139	231.3%	-	(199)	-
Donations	6	-	6	-	-	(6)	-
Sponsorships	333	-	333	-	-	(333)	-
Total Revenues	538	60	478	796.8%	-	(538)	-
Expenditures							
Salaries & Benefits	44	-	44	-	207	163	21.3%
Supplies	563	3,328	(2,765)	-83.1%	1,495	932	37.7%
Services	400	-	400	-	-	(400)	-
Total Expenditures	1,007	3,328	(2,320)	-69.7%	1,702	695	59.2%
Operating Profit/(Loss)	(469)	(3,268)	2,799	-85.6%	(1,702)	(1,233)	27.6%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 11/30/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Summer Concerts							
Revenues							
Charges for Event	2,255	4,432	(2,177)	-49.1%	2,300	45	98.1%
Sponsorships	3,000	-	3,000	-	4,025	1,025	74.5%
Total Revenues	5,255	4,432	823	18.6%	6,325	1,070	83.1%
Expenditures							
Salaries & Benefits	24	17	8	48.0%	1,035	1,011	2.4%
Supplies	5,124	6,641	(1,518)	-22.9%	7,130	2,006	71.9%
Services	2,156	-	2,156	-	-	(2,156)	-
Total Expenditures	7,304	6,658	646	9.7%	8,165	862	89.4%
Operating Profit/(Loss)	(2,048)	(2,225)	177	-8.0%	(1,840)	208	111.3%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 11/30/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Sleepy Hollow							
Revenues							
Charges for Event	45,998	52,088	(6,090)	-11.7%	68,425	22,427	67.2%
Sponsorships	2,550	4,450	(1,900)	-42.7%	2,300	(250)	110.9%
Total Revenues	48,548	56,538	(7,990)	-14.1%	70,725	22,177	68.6%
Expenditures							
			-				
Salaries & Benefits	4,777	6,215	(1,438)	-23.1%	3,735	(1,042)	127.9%
Supplies	24,271	24,206	65	0.3%	42,665	18,394	56.9%
Services	4,059	3,033	1,026	33.8%	-	(4,059)	-
Miscellaneous Expense	-	-	-	-	805	805	-
Total Expenditures	33,107	33,454	(347)	-1.0%	47,205	14,098	70.1%
Operating Profit/(Loss)	15,441	23,084	(7,643)	-33.1%	23,520	8,079	65.7%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 11/30/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Turkey Trot Revenues							
Charges for Event	3,442	4,303	(861)	-20.0%	5,175	1,733	66.5%
Sponsorships	3,200	2,150	1,050	48.8%	2,473	(728)	129.4%
Total Revenues	6,642	6,453	189	2.9%	7,648	1,006	86.9%
Expenditures							
				-			
Salaries & Benefits	-	0	(0)	-100.0%	276	276	-
Supplies	422	2,841	(2,419)	-85.1%	2,875	2,453	14.7%
Services	294	342	(48)	-13.9%	-	(294)	-
Total Expenditures	716	3,183	(2,467)	-77.5%	3,151	2,435	22.7%
Operating Profit/(Loss)	5,926	3,270	2,656	81.2%	4,497	(1,430)	131.8%

Notes to Financials :

Page 1 Cash Position

The district ended November with nearly 1.5 million in cash with 1.1 million located in the Pooled cash account at People's Bank. Based on the estimated cash position through January we will need to transfer \$250,000 from First Trust in order to cover the final payment of \$422,852.89 due for the Willowhaven Project. This should be enough to tide us over until the bond receipts come in.

Fund Balances

The bond proceeds should go a long way towards eliminating the Interfund Liabilities in General Fund and Recreation Fund. The Special Rec fund will be allocated a percentage of the overall Willowhaven Project that should amount to between \$150,000 and \$200,000 for the construction costs associated with ADA and accessibility.

Page 3 Rentals

Park district rentals overall are down 31% from this time last year.

Sponsorships

Sponsorships are nearly 2 times higher than last year.

Miscellaneous Revenue

Is substantially higher because it includes \$16,000 in insurance payments for damage claims.

Total Expenditures

Expenditures are down more than 10% from last year. The largest contributing factors are the reduction in the cost of supplies because of the lower concession sales at Diamond Point; the ongoing efforts of staff to reduce program supply costs; the discontinuation of the landscaping contract and the lower occurrence of emergency repairs and maintenance.

Page 5 Willowhaven

Charges for Service are down \$5,400 from last year. But, Rentals are up about \$2,300 now that the construction project is winding down and the extra publicity seems to have sparked interest in rentals. Operating costs continue to be significantly less than last year's helping to keep the operating loss nearly \$50,000 under last year's.

Page 6 Diamond Point

Rentals are down by \$36,000. Last year Ballpark Sports played 775 games at DP between May and July. This year only 591 games were completed over the same time period. Also, we reduced our per game charge from \$75 down to \$70 per game and no longer receive any revenues from rainouts. The gross revenues are \$36,000 less than salaries.

Page 7 Concessions

The reduced number of games was also reflected in the \$30,000 decrease in concessions revenues.

Page 8 Athletics

Revenues are up slightly and the reduction in full-time wage allocations has contributed to a positive bottom line of approximately \$10,000 more this year.

Page 9 Preschool Programs

Revenues are up about 6.1% due to higher enrollment this year. Their bottom line was also positively impacted by the reduction of allocated staffing costs and lower part-time staffing costs.

Page 10 Seniors

Revenues are up about 37.5%. Their bottom line was also positively impacted by the reduction of allocated staffing costs. So while they are at a loss it is significantly lower than last year's.

Page 11 Trips

Trip revenues are up about 30% or roughly \$8,800. But, service costs and allocated wages are higher this year resulting in a bottom line that is still in the red.

Page 12 Youth & Teen

Youth & Teen revenues are nearly \$40,000 higher this year with Before and After School up about 44% or \$38,000; Summer Camp was up about 25.5% or \$19,000 and School Break Days are up about 12.64% or \$1,400. Their bottom line was also positively impacted by the reduction of allocated wages and a decrease in other operating costs leaving the bottom line about \$73,000 higher this year.

Page 13 Exploration Station

Operating revenues are down over 7%. The biggest percentage decreases are in Birthday Parties down 12.5% or roughly \$1,300; School Groups are down 27% or \$3,700 and Regular Admission revenue is down 15% or roughly \$6,200. Sleepy Hollow revenues are down 9% due to the Saturday night rainout. Membership is up 33% or \$3,400 and Groupon has added \$2,500 in discounted admissions. Costs have gone down about 9% which leaves the year-to-date profit slightly higher than last year.