

Bourbonnais Township Park District
Balance Sheet and Income Statement by Fund
Year-to-Date 05/01/2017 - 12/31/2017

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	211,516	46,743	(46,990)	65,569	60,029	99,819	92,992	(572,411)	415,233	58,035	296,566	-	727,103
Accounts Receivable	2,096	-	-	-	-	-	-	-	-	-	-	-	2,096
Property Tax Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
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	222,796	46,743	153,010	315,569	60,029	99,819	92,992	(564,474)	415,233	58,035	446,566	7,787,137	9,133,456
Liabilities													
Accrued Payroll	13,188	-	12,084	-	-	-	-	-	-	-	-	-	25,272
Accounts Payable	5,624	-	-	-	-	-	10,447	12,376	920	-	1,046	-	30,412
Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	2,504,095	2,504,095
Current Portion Bonds	-	-	-	-	-	-	-	-	-	-	-	543,593	543,593
Accrued Liabilities	24,849	-	-	-	-	-	-	24,638	8,462	-	-	79,391	137,340
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows	-	-	-	-	-	-	-	122,331	-	-	-	-	122,331
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	343,661	-	12,084	-	-	-	10,447	459,344	9,382	-	1,046	3,128,998	3,964,961
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	186,931	(723)	(54,848)	18,969	11,929	89,647	(19,676)	(554,655)	136,747	24,364	89,591	-	(71,724)
Total Fund Balance	(120,865)	46,743	140,926	315,569	60,029	99,819	82,545	(1,023,818)	405,851	58,035	445,520	4,658,139	5,168,494
Total Liabilities and Fund Balance	222,796	46,743	153,010	315,569	60,029	99,819	92,992	(564,474)	415,233	58,035	446,566	7,787,137	9,133,456

Bourbonnais Township Park District
Balance Sheet and Income Statement by Fund
Year-to-Date 05/01/2017 - 12/31/2017

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
Income Statement													
Revenues													
Property Tax Income	581,366	592,484	-	32,646	33,341	146,557	47,231	734,873	235,464	33,341	195,874	-	2,633,178
Charges for Service	2,989	-	-	-	-	-	-	387,268	133,653	-	-	-	523,910
Concessions	187	-	-	-	-	-	-	49,548	6,243	-	-	-	55,978
Rentals	6,280	-	-	-	-	-	-	61,115	465	-	-	-	67,860
Grant Receipts	-	-	-	-	-	-	-	8,700	-	-	-	-	8,700
Donations	2,534	-	-	-	-	-	-	264	3,389	-	-	-	6,187
Sponsorships	3,000	-	-	-	-	-	-	12,450	3,050	-	-	-	18,500
Miscellaneous	4,800	-	-	-	-	16,423	-	649	350	-	-	-	22,223
Interest Income	580	96	-	5	5	24	8	486	152	5	32	-	1,393
Total Revenues	601,736	592,579	-	32,651	33,347	163,005	47,239	1,255,353	382,767	33,347	195,906	-	3,337,929
Expenditures													
Salaries & Benefits	273,601	-	54,848	-	13,394	44,433	66,915	566,975	143,313	-	-	-	1,163,479
Supplies	25,318	-	-	26	-	301	-	87,686	39,000	-	-	-	152,331
Services	19,074	803	-	4,232	8,023	9,914	-	111,883	15,409	-	74,203	-	243,541
Utilities	23,475	-	-	803	-	-	-	39,887	19,425	-	2,335	-	85,925
Repairs & Maintenance	23,919	-	-	-	-	3,951	-	19,621	12,391	-	1,046	-	60,928
Miscellaneous Expense	11,214	-	-	495	-	1,285	-	20,456	7,262	-	-	-	40,712
Rentals	7,028	-	-	-	-	-	-	8,944	4,433	-	-	-	20,405
Total Expenditures	383,628	803	54,848	5,556	21,417	59,885	66,915	855,453	241,234	-	77,584	-	1,767,322
Operating Profit / (Loss)	218,108	591,777	(54,848)	27,096	11,929	103,119	(19,676)	399,900	141,533	33,347	118,322	-	1,570,607
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	-	945,196	-	8,983	28,730	-	1,003,552
Capital Outlay - Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Lease Payments	22,702	-	-	7,685	-	-	-	8,850	4,526	-	-	-	43,762
Interest Expense	1,306	92,650	-	442	-	-	-	509	260	-	-	-	95,167
Bond Principal Payments	-	499,850	-	-	-	-	-	-	-	-	-	-	499,850
Pension Expense - GASB 68	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Uses	31,178	592,500	-	8,127	-	13,472	-	954,555	4,786	8,983	28,730	-	1,642,332
Profit/(Loss)	186,931	(723)	(54,848)	18,969	11,929	89,647	(19,676)	(554,655)	136,747	24,364	89,591	-	(71,724)

Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 12/31/2017

	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	2,633,178	2,606,526	26,652	1.0%	3,032,064	398,886	86.8%
Charges for Service	523,910	464,706	59,204	12.7%	902,662	378,752	58.0%
Concessions	55,978	87,620	(31,641)	-36.1%	125,799	69,820	44.5%
Rentals	67,860	97,542	(29,682)	-30.4%	116,323	48,463	58.3%
Grant Receipts	8,700	3,900	4,800	123.1%	10,005	1,305	87.0%
Donations	6,187	6,646	(459)	-6.9%	17,020	10,833	36.4%
Sponsorships	18,500	10,275	8,225	80.0%	23,000	4,500	80.4%
Miscellaneous	22,223	13,231	8,992	68.0%	115	(22,108)	19324.2%
Interest Income	1,393	1,520	(127)	-8.4%	2,132	739	65.3%
Total Revenues	3,337,929	3,291,965	45,964	1.4%	4,229,119	891,190	78.9%
Expenditures							
FT Salaries & Benefits	747,592	756,330	(8,738)	-1.2%	1,346,138	598,546	55.5%
Part-Time Salaries	281,404	272,939	8,465	3.1%	494,403	212,999	56.9%
Seasonal Salaries	134,484	164,483	(29,999)	-18.2%	218,132	83,648	61.7%
Supplies	152,331	198,222	(45,891)	-23.2%	344,776	192,445	44.2%
Services	243,541	225,671	17,870	7.9%	450,599	207,058	54.0%
Utilities	85,925	89,970	(4,045)	-4.5%	181,283	95,358	47.4%
Repairs & Maintenance	60,928	119,208	(58,280)	-48.9%	98,981	38,053	61.6%
Miscellaneous Expense	40,712	82,615	(41,903)	-50.7%	116,080	75,367	35.1%
Rentals	20,405	16,871	3,534	20.9%	41,745	21,341	48.9%
Total Expenditures	1,767,322	1,926,309	(158,987)	-8.3%	3,292,135	1,524,813	53.7%
Operating Profit / (Loss)	1,570,607	1,365,657	204,951	15.0%	936,984	(633,623)	167.6%
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	1,003,552	815,607	187,945	23.0%	1,521,641	518,089	66.0%
Capital Outlay - Facilities	-	-	-	-	10,005	10,005	-
Capital Lease Payments	43,762	42,517	1,246	2.9%	-	(43,762)	-
Interest Expense	95,167	107,647	(12,480)	-11.6%	106,718	11,550	89.2%
Bond Principal Payments	499,850	488,765	11,085	2.3%	574,828	74,978	87.0%
Total Other Uses	1,642,332	1,454,536	187,796	12.9%	2,213,191	570,860	74.2%
Profit/(Loss)	(71,724)	91,921	(163,645)	-178.0%	(929,367)	(857,643)	7.7%

Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 12/31/2017

	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	734,873	765,187	(30,315)	-4.0%	846,195	111,322	86.8%
Charges for Service	16,903	20,819	(3,916)	-18.8%	29,768	12,865	56.8%
Concessions	2,018	1,473	545	37.0%	4,244	2,226	47.5%
Rentals	5,150	2,905	2,245	77.3%	-	(5,150)	-
Donations	6	808	(802)	-99.3%	-	(6)	-
Sponsorships	11,867	5,325	6,542	122.8%	20,413	8,546	58.1%
Miscellaneous	236	7,184	(6,948)	-96.7%	-	(236)	-
Interest Income	348	501	(154)	-30.7%	25	(322)	1373.6%
Total Revenues	771,400	804,203	(32,803)	-4.1%	900,644	129,244	85.6%
Expenditures							
FT Salaries & Benefits	151,666	72,860	78,806	108.2%	262,446	110,781	57.8%
Part-Time Salaries	22,691	9,072	13,619	150.1%	46,039	23,348	49.3%
Seasonal Salaries	527	2,055	(1,528)	-74.3%	2,664	2,136	19.8%
Supplies	31,264	40,446	(9,182)	-22.7%	75,951	44,686	41.2%
Services	31,461	16,111	15,350	95.3%	35,268	3,808	89.2%
Utilities	18,544	19,667	(1,123)	-5.7%	33,950	15,407	54.6%
Repairs & Maintenance	5,708	7,885	(2,177)	-27.6%	4,663	(1,045)	122.4%
Miscellaneous Expense	17,386	27,454	(10,067)	-36.7%	49,813	32,427	34.9%
Rentals	7,004	7,204	(200)	-2.8%	13,743	6,739	51.0%
Total Expenditures	286,252	202,752	83,499	41.2%	524,538	238,286	54.6%
Operating Profit / (Loss)	485,148	601,450	(116,302)	-19.3%	376,106	(109,042)	129.0%
Other Uses							
Capital Outlay - Grounds	10,760	119,740	(108,980)	-91.0%	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	129,099	(108,980)	-84.4%	16,597	(3,522)	121.2%
Profit/(Loss)	465,029	472,351	(7,322)	-1.6%	359,509	(105,520)	129.4%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 12/31/2017**

	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	5,089	10,781	(5,692)	-52.8%	13,455	8,366	37.8%
Concessions	17	-	17	-	-	(17)	-
Rentals	9,100	6,376	2,725	42.7%	19,550	10,450	46.5%
Grant Receipts	8,700	-	8,700	-	10,005	1,305	87.0%
Donations	258	-	258	-	-	(258)	-
Interest Income	138	74	64	86.2%	-	(138)	-
Total Revenues	23,303	17,230	6,073	35.2%	43,010	19,707	54.2%
Expenditures							
FT Salaries & Benefits	24,377	37,732	(13,355)	-35.4%	40,460	16,083	60.2%
Part-Time Salaries	15,340	14,389	952	6.6%	15,226	(114)	100.7%
Seasonal Salaries	-	9,311	(9,311)	-100.0%	-	-	-
Supplies	2,767	4,742	(1,976)	-41.7%	7,188	4,421	38.5%
Services	3,405	4,571	(1,165)	-25.5%	4,446	1,041	76.6%
Utilities	5,243	4,224	1,019	24.1%	11,259	6,016	46.6%
Repairs & Maintenance	2,395	25,764	(23,369)	-90.7%	10,442	8,047	22.9%
Miscellaneous Expense	1,485	45	1,440	3199.4%	1,443	(41)	102.9%
Total Expenditures	55,012	100,778	(45,767)	-45.4%	90,464	35,452	60.8%
Operating Profit / (Loss)	(31,709)	(83,548)	51,839	-62.0%	(47,454)	(15,745)	66.8%
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	909,253	46,827	862,426	1841.7%	1,405,650	496,397	64.7%
Capital Outlay - Facilities	-	-	-	-	10,005	10,005	-
Total Other Uses	909,253	46,827	862,426	1841.7%	1,415,655	506,402	64.2%
Profit/(Loss)	(940,962)	50,425	(991,387)	-1966.0%	(1,116,269)	(175,307)	84.3%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 12/31/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
DIAMOND POINT COMPLEX							
Revenues							
Charges for Service	-	-	-	-	230	230	-
Rentals	46,865	83,670	(36,805)	-44.0%	91,943	45,078	51.0%
Total Revenues	46,865	83,670	(36,805)	-44.0%	92,173	45,308	50.8%
Expenditures							
FT Salaries & Benefits	42,355	39,471	2,884	7.3%	71,533	29,178	59.2%
Part-Time Salaries	-	-	-	-	3,863	3,863	-
Seasonal Salaries	57,451	60,639	(3,188)	-5.3%	89,286	31,835	64.3%
Supplies	10,304	14,094	(3,790)	-26.9%	24,480	14,176	42.1%
Services	1,113	2,346	(1,234)	-52.6%	3,864	2,751	28.8%
Utilities	12,662	15,211	(2,549)	-16.8%	27,699	15,037	45.7%
Repairs & Maintenance	11,519	12,067	(548)	-4.5%	28,348	16,829	40.6%
Miscellaneous Expense	1,550	1,468	83	5.6%	3,117	1,566	49.7%
Rentals	190	363	(173)	-47.7%	2,300	2,110	8.3%
Total Expenditures	137,144	145,659	(8,515)	-5.8%	254,490	117,346	53.9%
Operating Profit / (Loss)	(90,279)	(61,989)	(28,290)	45.6%	(162,317)	(72,038)	55.6%
Other Uses							
Capital Outlay - Grounds	14,476	4,257	10,219	240.0%	6,555	(7,921)	220.8%
Total Other Uses	14,476	4,257	10,219	240.0%	6,555	(7,921)	220.8%
Profit/(Loss)	(104,755)	(66,246)	(38,509)	58.1%	(168,872)	(64,117)	62.0%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 12/31/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
CONCESSIONS							
Revenues							
Concessions	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	17,712	22,755	(5,044)	-22.2%	38,135	20,423	46.4%
Supplies	26,014	44,266	(18,252)	-41.2%	55,660	29,646	46.7%
Services	73	127	(55)	-42.9%	288	215	25.2%
Utilities	2,246	2,006	240	12.0%	8,395	6,149	26.8%
Repairs & Maintenance	-	-	-	-	828	828	-
Miscellaneous Expense	-	300	(300)	-100.0%	288	288	-
Total Expenditures	46,064	69,514	(23,450)	-33.7%	103,708	57,644	44.4%
Operating Profit / (Loss)	1,450	8,630	(7,181)	-83.2%	5,542	4,093	26.2%
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)	(9,258)	8,230	(17,488)	-212.5%	2,092	11,350	-442.5%

Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 12/31/2017

ATHLETICS & ADULT PROGRAMS

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Revenues							
Charges for Service	44,910	45,800	(890)	-1.9%	80,845	35,935	55.6%
Sponsorships	250	500	(250)	-50.0%	-	(250)	-
Miscellaneous	226	-	226	-	-	(226)	-
Total Revenues	45,386	46,300	(914)	-2.0%	80,845	35,459	56.1%
Expenditures							
FT Salaries & Benefits	16,414	24,688	(8,274)	-33.5%	32,183	15,769	51.0%
Part-Time Salaries	901	2,505	(1,603)	-64.0%	3,364	2,462	26.8%
Seasonal Salaries	1,760	1,712	48	2.8%	6,630	4,870	26.5%
Supplies	2,079	2,493	(415)	-16.6%	19,780	17,701	10.5%
Services	14,308	16,631	(2,323)	-14.0%	32,269	17,961	44.3%
Utilities	-	340	(340)	-100.0%	-	-	-
Rentals	1,750	-	1,750	-	8,338	6,588	21.0%
Total Expenditures	37,212	48,370	(11,158)	-23.1%	102,563	65,351	36.3%
Operating Profit / (Loss)	8,174	(2,070)	10,244	-494.9%	(21,718)	(29,892)	-37.6%
Profit/(Loss)	8,174	(2,070)	10,244	-494.9%	(21,718)	(29,892)	-37.6%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 12/31/2017**

	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	74,893	70,372	4,521	6.4%	168,243	93,351	44.5%
Donations	-	-	-	-	1,150	1,150	-
Miscellaneous	137	39	98	252.4%	-	(137)	-
Total Revenues	75,030	70,411	4,620	6.6%	169,393	94,363	44.3%
Expenditures							
FT Salaries & Benefits	15,528	43,169	(27,641)	-64.0%	26,472	10,944	58.7%
Part-Time Salaries	66,786	77,620	(10,835)	-14.0%	102,272	35,486	65.3%
Supplies	2,708	8,191	(5,483)	-66.9%	6,049	3,341	44.8%
Services	86	(10)	96	-980.2%	-	(86)	-
Utilities	332	332	-	0.0%	-	(332)	-
Total Expenditures	85,440	129,303	(43,863)	-33.9%	134,792	49,353	63.4%
Operating Profit / (Loss)	(10,409)	(58,892)	48,483	-82.3%	34,601	45,010	-30.1%
Profit/(Loss)	(10,409)	(58,892)	48,483	-82.3%	34,601	45,010	-30.1%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 12/31/2017**

	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	20,748	14,020	6,729	48.0%	30,906	10,158	67.1%
Donations	-	-	-	-	3,450	3,450	-
Total Revenues	20,748	14,020	6,729	48.0%	34,356	13,608	60.4%
Expenditures							
FT Salaries & Benefits	13,780	36,415	(22,635)	-62.2%	24,423	10,643	56.4%
Part-Time Salaries	6,285	5,289	996	18.8%	13,299	7,014	47.3%
Supplies	864	1,783	(918)	-51.5%	3,025	2,160	28.6%
Services	8,432	7,303	1,128	15.4%	14,191	5,760	59.4%
Utilities	332	332	-	0.0%	-	(332)	-
Total Expenditures	29,693	51,122	(21,430)	-41.9%	54,938	25,245	54.0%
Operating Profit / (Loss)	(8,944)	(37,103)	28,159	-75.9%	(20,582)	(11,637)	43.5%
Profit/(Loss)	(8,944)	(37,103)	28,159	-75.9%	(20,582)	(11,637)	43.5%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 12/31/2017**

	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	51,710	33,231	18,479	55.6%	60,950	9,240	84.8%
Rentals	-	175	(175)	-100.0%	-	-	-
Miscellaneous	50	50	-	0.0%	-	(50)	-
Total Revenues	51,760	33,456	18,304	54.7%	60,950	9,190	84.9%
Expenditures							
FT Salaries & Benefits	9,376	(11)	9,387	-87808.8%	9,753	377	96.1%
Part-Time Salaries	4,080	3,564	516	14.5%	5,502	1,422	74.2%
Supplies	5,166	1,838	3,328	181.1%	5,290	124	97.7%
Services	49,661	34,041	15,620	45.9%	35,650	(14,011)	139.3%
Miscellaneous Expense	35	-	35	-	-	(35)	-
Total Expenditures	68,318	39,432	28,886	73.3%	56,195	(12,123)	121.6%
Operating Profit / (Loss)	(16,559)	(5,976)	(10,582)	177.1%	4,755	21,314	-348.2%
Profit/(Loss)	(16,559)	(5,976)	(10,582)	177.1%	4,755	21,314	-348.2%

Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 12/31/2017

	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	173,015	127,822	45,193	35.4%	264,006	90,991	65.5%
Sponsorships	333	-	333	-	-	(333)	-
Total Revenues	173,348	127,822	45,526	35.6%	264,006	90,657	65.7%
Expenditures							
FT Salaries & Benefits	24,721	47,782	(23,061)	-48.3%	31,899	7,179	77.5%
Part-Time Salaries	50,161	51,883	(1,722)	-3.3%	93,391	43,230	53.7%
Seasonal Salaries	25,045	29,402	(4,358)	-14.8%	38,583	13,538	64.9%
Supplies	6,521	8,236	(1,715)	-20.8%	14,786	8,265	44.1%
Services	3,345	4,629	(1,284)	-27.7%	12,349	9,004	27.1%
Utilities	527	805	(278)	-34.5%	1,063	535	49.6%
Miscellaneous Expense	-	-	-	-	59	59	-
Total Expenditures	110,319	142,737	(32,417)	-22.7%	192,129	81,810	57.4%
Operating Profit / (Loss)	63,029	(14,914)	77,943	-522.6%	71,877	8,848	87.7%
Profit/(Loss)	63,029	(14,914)	77,943	-522.6%	71,877	8,848	87.7%

Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 12/31/2017

	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	176,598	183,318	(6,720)	-3.7%	203,351	26,753	86.8%
Charges for Service	133,653	139,542	(5,889)	-4.2%	251,384	117,731	53.2%
Concessions	6,243	8,003	(1,760)	-22.0%	12,305	6,062	50.7%
Rentals	465	100	365	365.0%	690	225	67.4%
Grant Receipts	-	3,900	(3,900)	-100.0%	-	-	-
Donations	1,840	3,299	(1,459)	-44.2%	9,200	7,360	20.0%
Sponsorships	3,050	4,450	(1,400)	-31.5%	2,588	(463)	117.9%
Miscellaneous	350	745	(395)	-53.0%	115	(235)	304.3%
Interest Income	143	245	(102)	-41.6%	7	(136)	2070.9%
Total Revenues	322,343	343,602	(21,260)	-6.2%	479,639	157,296	67.2%
Expenditures							
FT Salaries & Benefits	55,094	65,446	(10,353)	-15.8%	92,423	37,329	59.6%
Part-Time Salaries	66,320	59,186	7,134	12.1%	113,255	46,934	58.6%
Seasonal Salaries	5,968	6,946	(978)	-14.1%	3,735	(2,233)	159.8%
Supplies	39,000	44,712	(5,712)	-12.8%	80,995	41,994	48.2%
Services	14,866	9,906	4,960	50.1%	16,673	1,807	89.2%
Utilities	19,425	20,258	(833)	-4.1%	38,325	18,900	50.7%
Repairs & Maintenance	6,561	8,000	(1,439)	-18.0%	7,717	1,155	85.0%
Miscellaneous Expense	7,262	11,139	(3,877)	-34.8%	19,044	11,782	38.1%
Rentals	4,433	4,652	(219)	-4.7%	8,683	4,250	51.1%
Total Expenditures	218,929	230,245	(11,316)	-4.9%	380,849	161,919	57.5%
Operating Profit / (Loss)	103,413	113,357	(9,943)	-8.8%	98,790	(4,623)	104.7%
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)	98,628	98,593	35	0.0%	97,382	(1,246)	101.3%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 12/31/2017**

	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	1,663	650	1,013	155.8%	2,875	1,212	57.8%
Concessions	256	-	256	-	575	319	44.5%
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 - 12/31/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Breakfast With The Bunny							
Revenues							
Charges for Event	15	18	(3)	-16.7%	575	560	2.6%
Total Revenues	15	18	(3)	-16.7%	575	560	2.6%
Expenditures							
Salaries & Benefits	-	-	-	-	173	173	-
Supplies	285	84	201	238.9%	460	175	61.9%
Total Expenditures	285	84	201	238.9%	633	348	45.0%
Operating Profit/(Loss)	(270)	(66)	(204)	308.6%	(58)	212	466.1%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 12/31/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Business Before Hours							
Revenues							
Total Revenues	-	-	-	-	-	-	-
Expenditures							
Supplies	661	809	(148)	-18.4%	-	(661)	-
Total Expenditures	661	809	(148)	-18.4%	-	(661)	-
Operating Profit/(Loss)	(661)	(809)	148	-18.4%	-	661	-

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 12/31/2017**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Chocolate Tour							
Revenues							
Charges for Event	3,600	-	3,600	-	5,750	2,150	62.6%
Sponsorships	3,900	3,175	725	22.8%	5,750	1,850	67.8%
Total Revenues	7,500	3,175	4,325	136.2%	11,500	4,000	65.2%
Expenditures							
Supplies	110	630	(519)	-82.5%	11,500	11,390	1.0%
Services	108	172	(64)	-37.2%	-	(108)	-
Total Expenditures	218	802	(583)	-72.8%	11,500	11,282	1.9%
Operating Profit/(Loss)	7,282	2,373	4,908	206.8%	-	(7,282)	-

Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 12/31/2017

	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	-	60	(60)	-100.0%	-	-	-
Concessions	199	-	199	-	-	(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	3,128	(2,565)	-82.0%	1,495	932	37.7%
Services	400	-	400	-	-	(400)	-
Total Expenditures	1,007	3,128	(2,120)	-67.8%	1,702	695	59.2%
Operating Profit/(Loss)	(469)	(3,068)	2,599	-84.7%	(1,702)	(1,233)	27.6%

Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 12/31/2017

	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	935	1,115	(180)	-16.1%	-	(935)	-
Concessions	510	-	510	-	1,380	870	37.0%
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 - 12/31/2017**

	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	4,920	-	4,920	-	2,875	(2,045)	171.1%
Total Revenues	4,920	-	4,920	-	2,875	(2,045)	171.1%
Expenditures							
Salaries & Benefits	581	-	581	-	-	(581)	-
Supplies	1,253	(157)	1,411	-896.6%	1,725	472	72.7%
Services	382	-	382	-	-	(382)	-
Total Expenditures	2,216	(157)	2,373	-1508.5%	1,725	(491)	128.5%
Operating Profit/(Loss)	2,704	157	2,547	1618.7%	1,150	(1,554)	235.1%

Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 12/31/2017

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Scarecrow Event							
Revenues							
Charges for Event	3,140	2,370	770	32.5%	2,875	(265)	109.2%
Sponsorships	3,000	-	3,000	-	-	(3,000)	-
Total Revenues	6,140	2,370	3,770	159.1%	2,875	(3,265)	213.6%
Expenditures							
Salaries & Benefits	173	70	103	147.7%	-	(173)	-
Supplies	2,083	2,728	(645)	-23.7%	2,070	(13)	100.6%
Services	809	170	639	375.9%	-	(809)	-
Miscellaneous Expense	-	92	(92)	-100.0%	-	-	-
Total Expenditures	3,065	3,060	5	0.2%	2,070	(995)	148.1%
Operating Profit/(Loss)	3,075	(690)	3,765	-545.7%	805	(2,270)	382.0%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 12/31/2017**

	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 - 12/31/2017

	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	42,690	47,937	(5,247)	-10.9%	64,400	21,710	66.3%
Concessions	3,308	4,151	(843)	-20.3%	4,025	717	82.2%
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	24,330	24,206	123	0.5%	42,665	18,335	57.0%
Services	4,059	3,033	1,026	33.8%	-	(4,059)	-
Miscellaneous Expense	495	600	(105)	-17.5%	805	310	61.5%
Total Expenditures	33,661	34,054	(393)	-1.2%	47,205	13,545	71.3%
Operating Profit/(Loss)	14,887	22,484	(7,596)	-33.8%	23,520	8,632	63.3%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 12/31/2017**

	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	1,578	3,635	(2,057)	-56.6%	1,150	(428)	137.2%
Concessions	677	797	(120)	-15.1%	1,150	473	58.9%
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 - 12/31/2017

	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	61	409	(347)	-85.0%	276	215	22.2%
Supplies	2,905	3,017	(112)	-3.7%	2,875	(30)	101.0%
Services	737	342	395	115.7%	-	(737)	-
Total Expenditures	3,703	3,767	(64)	-1.7%	3,151	(552)	117.5%
Operating Profit/(Loss)	2,939	2,686	253	9.4%	4,497	1,558	65.4%

Intentionally Left Blank

Notes to Financials :

Page 1 Cash Position

The district ended December with \$727,000 in cash with around \$410,000 located in the Pooled cash account at People's Bank. The bond proceeds of \$1.1 million should be received by the district the week of January 22nd and will provide an influx of cash of nearly \$700,000 once the final payment of \$422,852.89 is made to Piggush for the Willowhaven Project. This should leave us in a good cash position.

Fund Balances

The bond proceeds should go a long way towards eliminating the Interfund Liabilities in General Fund and Recreation Fund.

Page 3 Total Revenues

Total Revenues are \$45,964 or 1.4% higher than last year and were are about 4.9% higher than budgeted YTD.

Charges for Services

Year-to-date charges for services are \$59,204 or 12.7% higher this year with the largest increases coming from Program Fee increases in Youth & Teen of \$45,193 or 35.4%; Seniors \$18,479 or 55.6% and Trips \$6,729 or 48.0%

Concessions

A line has been added to each Income Statement to separate concessions from charges for services. Concession revenues are \$31,641 or 36.1% lower than this time last year.

Rentals

Park district rentals are \$29,862 or 30.4% lower than this time last year mostly due to the decrease in Diamond Point Rentals.

Sponsorships

Sponsorships are \$8,225 or 80% higher than last year.

Miscellaneous Revenue

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

Total Expenditures

Expenditures are \$158,987 or 8.3% down from last year. The largest contributing factors are the reduction in staffing costs of \$30,272 or 2.5%, the cost of concessions supplies decrease of \$18,494 or 41.8% 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.

Page 5 Willowhaven

Charges for Service are down \$5,692 from last year. But, Rentals are up about \$2,725 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 \$50,000 under last year's.

Page 6 Diamond Point

Rentals are down by \$36,805. 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 \$89,950 less than expenses but Diamond Point does not share in the property taxes levied for Recreation.

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 down but the reduction in full-time wage allocations has contributed to a positive bottom line this year.

Page 9 Preschool Programs

Revenues are up about 6.4% 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 48.0%. 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 55.6%. But, service costs and allocated wages are higher this year resulting in a bottom line that is still in the red. Some of this could be due to the timing of when we purchase tickets versus when they go on sale to our patrons.

Page 12 Youth & Teen

Youth & Teen revenues are \$45,193 or 35.4% higher this year with increases of \$18,688 or 25.4% in Before & After School; \$21,566 or 53.7% in Summer Day Camp; \$3,370 or 32.8% in School Break Days and \$1,569 or 41.4% in youth & teen programming.

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 \$66,000 higher this year.

Page 13 Exploration Station

Operating revenues are down over 6%. The biggest percentage decreases are in Birthday Parties down 9.0% or \$1,095; School Groups are down 21% or \$2,896 and Regular Admission revenue is down 16% or \$7,454. Sleepy Hollow revenues were down 11% due to the Saturday night rainout and refunds. Membership is up 18% or \$2,471 and Groupon has added \$3,143 in discounted admissions. Costs have gone down about 4% which leaves the year-to-date profit at \$96,461 which is only 2% less than last years.