

Bourbonnais Township Park District
Balance Sheet and Income Statement by Fund
Year-to-Date 05/01/2017 - 04/30/2018

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	62,071	54,420	(73,212)	58,330	53,708	49,127	60,430	(71,464)	370,139	9,115	102,319	-	674,983
Accounts Receivable	2,117	-	-	-	-	-	-	-	-	-	-	-	2,117
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	73,372	54,420	126,788	308,330	53,708	49,127	60,430	(63,528)	370,139	9,115	252,319	7,787,137	9,081,357
Liabilities													
Accrued Payroll	9,702	-	8,917	-	-	-	-	-	-	-	-	-	18,619
Accounts Payable	10,438	-	-	-	-	-	3,862	13,544	1,268	-	-	-	29,111
Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	3,609,095	3,609,095
Current Portion Bonds	-	-	-	-	-	-	-	-	-	-	-	543,593	543,593
Accrued Liabilities	24,367	-	-	-	-	-	-	24,638	8,462	-	-	79,391	136,858
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	-	-	-	-	-	-	-	-	-	-	-	43,957	43,957
Total Liabilities	344,506	-	8,917	-	-	-	3,862	460,512	9,730	-	-	4,276,036	5,103,563
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	36,661	6,954	(77,903)	11,729	5,608	38,956	(45,653)	(54,876)	91,305	(24,557)	(103,610)	(1,147,038)	(1,262,425)
Total Fund Balance	(271,134)	54,420	117,871	308,330	53,708	49,127	56,568	(524,040)	360,409	9,115	252,319	3,511,101	3,977,794
Total Liabilities and Fund Balance	73,372	54,420	126,788	308,330	53,708	49,127	60,430	(63,528)	370,139	9,115	252,319	7,787,137	9,081,357

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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	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	-	-	-	-	-	-	575,301	189,620	-	-	-	767,909
Concessions	223	-	-	-	-	-	-	58,424	9,239	-	-	-	67,886
Rentals	8,455	-	-	-	-	-	-	84,225	1,743	-	-	-	94,423
Grant Receipts	-	-	-	-	-	-	-	8,700	-	-	-	-	8,700
Donations	4,034	-	-	-	-	-	-	996	4,985	-	-	-	10,014
Sponsorships	3,000	-	-	-	-	-	-	23,700	6,050	-	-	-	32,750
Miscellaneous	6,800	-	-	-	-	18,423	-	5,674	374	-	-	-	31,272
Interest Income	1,019	48	-	3	3	12	4	512	176	3	16	-	1,795
Total Revenues	607,886	592,531	-	32,649	33,344	164,993	47,235	1,492,404	447,650	33,344	195,890	-	3,647,927
Expenditures													
Salaries & Benefits	386,704	-	77,903	-	19,713	66,152	92,888	787,625	204,881	-	-	-	1,635,867
Supplies	34,046	-	-	26	-	301	-	144,249	53,711	-	-	-	232,333
Services	55,022	17,593	-	5,798	8,023	39,656	-	164,033	22,418	-	148,406	-	460,950
Utilities	36,100	-	-	6,474	-	-	-	61,850	30,920	-	3,442	-	138,787
Repairs & Maintenance	31,323	-	-	-	-	3,951	-	30,258	16,569	-	1,046	-	83,147
Miscellaneous Expense	24,657	17,338	-	495	-	2,504	-	46,866	15,873	-	-	-	107,732
Rentals	19,071	-	-	-	-	-	-	22,114	7,186	-	-	-	48,370
Total Expenditures	586,922	34,930	77,903	12,793	27,736	112,565	92,888	1,256,994	351,559	-	152,894	-	2,707,186
Operating Profit / (Loss)	20,964	557,601	(77,903)	19,856	5,608	52,428	(45,653)	235,410	96,091	33,344	42,995	-	940,741
Other Sources													
Proceeds from Bond Issuance	47,329	1,921,185	-	-	-	-	-	1,042,290	-	-	-	(2,965,119)	45,684
Proceeds from OSLAD Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Sources	47,329	1,921,185	-	-	-	-	-	1,042,290	-	-	-	(2,965,119)	45,684
Other Uses													
Capital Outlay - Grounds	7,170	-	-	-	-	13,472	-	1,313,221	-	57,901	146,605	-	1,538,369
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	-	-	13,648	108,815
Bond Principal Payments	-	499,850	-	-	-	-	-	-	-	-	-	-	499,850
Bond Issuance Costs	454	-	-	-	-	-	-	9,996	-	-	-	1,919	12,369
Payment for Bond Refunding	-	1,879,332	-	-	-	-	-	-	-	-	-	(1,833,648)	45,684
Pension Expense - GASB 68	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Uses	31,632	2,471,833	-	8,127	-	13,472	-	1,332,576	4,786	57,901	146,605	(1,818,081)	2,248,850
Profit/(Loss)	36,661	6,954	(77,903)	11,729	5,608	38,956	(45,653)	(54,876)	91,305	(24,557)	(103,610)	(1,147,038)	(1,262,425)

Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 04/30/2018

	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	767,909	704,696	63,214	9.0%	902,662	134,753	85.1%
Concessions	67,886	101,179	(33,293)	-32.9%	125,799	57,913	54.0%
Rentals	94,423	119,472	(25,049)	-21.0%	116,323	21,900	81.2%
Grant Receipts	8,700	3,900	4,800	123.1%	10,005	1,305	87.0%
Donations	10,014	13,359	(3,345)	-25.0%	17,020	7,006	58.8%
Sponsorships	32,750	20,875	11,875	56.9%	23,000	(9,750)	142.4%
Miscellaneous	31,272	20,568	10,704	52.0%	115	(31,157)	27192.9%
Interest Income	1,795	1,931	(136)	-7.1%	2,132	337	84.2%
Total Revenues	3,647,927	3,592,505	55,422	1.5%	4,229,119	581,192	86.3%
Expenditures							
FT Salaries & Benefits	1,089,289	1,123,352	(34,063)	-3.0%	1,346,138	256,849	80.9%
Part-Time Salaries	404,775	429,077	(24,302)	-5.7%	494,403	89,628	81.9%
Seasonal Salaries	141,803	183,595	(41,792)	-22.8%	218,132	76,329	65.0%
Supplies	232,333	282,412	(50,079)	-17.7%	344,776	112,443	67.4%
Services	460,950	399,583	61,367	15.4%	450,599	(10,351)	102.3%
Utilities	138,787	136,961	1,826	1.3%	181,283	42,496	76.6%
Repairs & Maintenance	83,147	139,769	(56,623)	-40.5%	98,981	15,834	84.0%
Miscellaneous Expense	107,732	113,221	(5,489)	-4.8%	116,080	8,348	92.8%
Rentals	48,370	32,231	16,139	50.1%	41,745	(6,625)	115.9%
Total Expenditures	2,707,186	2,840,201	(133,015)	-4.7%	3,292,135	584,949	82.2%
Operating Profit / (Loss)	940,741	752,304	188,437	25.0%	936,984	(3,757)	100.4%
Other Sources							
Other Sources - Bonds	45,684	-	45,684	-	-	(45,684)	-
Other Sources - OSLAD Grant	-	58,469	(58,469)	-100.0%	346,840	346,840	-
Total Other Sources	45,684	58,469	(12,785)	-21.9%	346,840	301,156	13.2%
Other Uses							
Capital Outlay - Grounds	1,538,369	819,225	719,144	87.8%	1,521,641	(16,728)	101.1%
Capital Outlay - Facilities	-	(43,667)	43,667	-100.0%	10,005	10,005	-
Capital Lease Payments	43,762	-	43,762	-	-	(43,762)	-
Interest Expense	108,815	100,877	7,938	7.9%	106,718	(2,098)	102.0%
Bond Principal Payments	499,850	-	499,850	-	574,828	74,978	87.0%
Bond Issuance Costs	12,369	(240)	12,609	-5253.8%	-	(12,369)	-
Payment for Bond Refunding	45,684	-	45,684	-	-	(45,684)	-
Pension Expense - GASB 68	-	131,479	(131,479)	-100.0%	-	-	-
Total Other Uses	2,248,850	1,007,674	1,241,176	123.2%	2,213,191	(35,659)	101.6%
Profit/(Loss)	(1,262,425)	(196,901)	(1,065,524)	541.1%	(929,367)	333,058	135.8%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 04/30/2018**

	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	29,328	42,589	(13,262)	-31.1%	29,768	440	98.5%
Concessions	2,258	2,070	188	9.1%	4,244	1,986	53.2%
Rentals	6,750	5,182	1,568	30.3%	-	(6,750)	-
Donations	6	813	(807)	-99.3%	-	(6)	-
Sponsorships	23,117	15,925	7,192	45.2%	20,413	(2,704)	113.2%
Miscellaneous	236	6,996	(6,761)	-96.6%	-	(236)	-
Interest Income	374	598	(225)	-37.5%	25	(348)	1477.3%
Total Revenues	796,940	839,361	(42,421)	-5.1%	900,644	103,704	88.5%
Expenditures							
FT Salaries & Benefits	223,074	110,716	112,359	101.5%	262,446	39,372	85.0%
Part-Time Salaries	31,814	18,743	13,071	69.7%	46,039	14,226	69.1%
Seasonal Salaries	1,122	2,738	(1,616)	-59.0%	2,664	1,542	42.1%
Supplies	54,933	74,818	(19,885)	-26.6%	75,951	21,018	72.3%
Services	56,002	29,338	26,663	90.9%	35,268	(20,733)	158.8%
Utilities	28,797	30,635	(1,839)	-6.0%	33,950	5,154	84.8%
Repairs & Maintenance	6,426	9,076	(2,650)	-29.2%	4,663	(1,763)	137.8%
Miscellaneous Expense	43,624	37,288	6,336	17.0%	49,813	6,189	87.6%
Rentals	11,708	12,673	(965)	-7.6%	13,743	2,034	85.2%
Total Expenditures	457,500	326,025	131,475	40.3%	524,538	67,038	87.2%
Operating Profit / (Loss)	339,441	513,336	(173,895)	-33.9%	376,106	36,665	90.3%
Other Sources							
Other Sources - Bonds	1,042,290	-	1,042,290	-	-	(1,042,290)	-
Total Other Sources	1,042,290	-	1,042,290	-	-	(1,042,290)	-
Other Uses							
Capital Outlay - Grounds	10,760	112,742	(101,982)	-90.5%	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)	-
Bond Issuance Costs	9,996	-	9,996	-	-	(9,996)	-
Total Other Uses	30,115	122,101	(91,986)	-75.3%	16,597	(13,518)	181.5%
Profit/(Loss)	1,351,615	391,234	960,381	245.5%	359,509	(992,106)	376.0%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 04/30/2018**

	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	11,646	12,085	(439)	-3.6%	13,455	1,809	86.6%
Concessions	262	178	84	46.9%	-	(262)	-
Rentals	21,105	9,051	12,055	133.2%	19,550	(1,555)	108.0%
Grant Receipts	8,700	-	8,700	-	10,005	1,305	87.0%
Donations	380	25	355	1420.2%	-	(380)	-
Miscellaneous	5,000	-	5,000	-	-	(5,000)	-
Interest Income	138	163	(24)	-15.0%	-	(138)	-
Total Revenues	47,231	21,501	25,730	119.7%	43,010	(4,221)	109.8%
Expenditures							
FT Salaries & Benefits	33,550	56,887	(23,337)	-41.0%	40,460	6,910	82.9%
Part-Time Salaries	23,489	20,303	3,186	15.7%	15,226	(8,263)	154.3%
Seasonal Salaries	-	9,311	(9,311)	-100.0%	-	-	-
Supplies	14,774	6,533	8,240	126.1%	7,188	(7,586)	205.5%
Services	6,441	3,949	2,492	63.1%	4,446	(1,995)	144.9%
Utilities	10,955	7,673	3,282	42.8%	11,259	303	97.3%
Repairs & Maintenance	6,837	27,455	(20,618)	-75.1%	10,442	3,605	65.5%
Miscellaneous Expense	1,485	99	1,386	1399.7%	1,443	(41)	102.9%
Total Expenditures	97,532	132,212	(34,680)	-26.2%	90,464	(7,068)	107.8%
Operating Profit / (Loss)	(50,301)	(110,711)	60,410	-54.6%	(47,454)	2,847	106.0%
Other Sources							
Other Sources - OSLAD Grant	-	58,469	(58,469)	-100.0%	346,840	346,840	-
Total Other Sources	-	58,469	(58,469)	-100.0%	346,840	346,840	-
Other Uses							
Capital Outlay - Grounds	1,269,522	130,486	1,139,036	872.9%	1,405,650	136,128	90.3%
Capital Outlay - Facilities	-	-	-	-	10,005	10,005	-
Total Other Uses	1,269,522	130,486	1,139,036	872.9%	1,415,655	146,133	89.7%
Profit/(Loss)	(1,319,823)	(182,728)	(1,137,095)	622.3%	(1,116,269)	203,554	118.2%

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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	55,860	97,055	(41,195)	-42.4%	91,943	36,083	60.8%
Total Revenues	55,860	97,055	(41,195)	-42.4%	92,173	36,313	60.6%
Expenditures							
FT Salaries & Benefits	62,432	61,172	1,260	2.1%	71,533	9,102	87.3%
Part-Time Salaries	-	-	-	-	3,863	3,863	-
Seasonal Salaries	60,555	70,074	(9,519)	-13.6%	89,286	28,730	67.8%
Supplies	11,327	15,704	(4,376)	-27.9%	24,480	13,153	46.3%
Services	2,076	4,626	(2,550)	-55.1%	3,864	1,788	53.7%
Utilities	17,053	19,930	(2,877)	-14.4%	27,699	10,646	61.6%
Repairs & Maintenance	16,696	17,571	(875)	-5.0%	28,348	11,652	58.9%
Miscellaneous Expense	1,675	1,931	(255)	-13.2%	3,117	1,441	53.8%
Rentals	190	363	(173)	-47.7%	2,300	2,110	8.3%
Total Expenditures	172,005	191,371	(19,366)	-10.1%	254,490	82,485	67.6%
Operating Profit / (Loss)	(116,145)	(94,316)	(21,829)	23.1%	(162,317)	(46,172)	71.6%
Other Uses							
Capital Outlay - Grounds	10,716	11,300	(584)	-5.2%	6,555	(4,161)	163.5%
Total Other Uses	10,716	11,300	(584)	-5.2%	6,555	(4,161)	163.5%
Profit/(Loss)	(126,861)	(105,616)	(21,245)	20.1%	(168,872)	(42,011)	75.1%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 04/30/2018**

	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	55,905	88,208	(32,304)	-36.6%	109,250	53,345	51.2%
Total Revenues	55,905	88,208	(32,304)	-36.6%	109,250	53,345	51.2%
Expenditures							
FT Salaries & Benefits	20	60	(40)	-66.7%	115	95	17.3%
Seasonal Salaries	18,824	25,379	(6,555)	-25.8%	38,135	19,310	49.4%
Supplies	32,379	55,832	(23,453)	-42.0%	55,660	23,281	58.2%
Services	530	229	301	131.6%	288	(242)	184.2%
Utilities	3,233	2,732	501	18.3%	8,395	5,162	38.5%
Repairs & Maintenance	298	-	298	-	828	530	36.0%
Miscellaneous Expense	-	300	(300)	-100.0%	288	288	-
Total Expenditures	55,284	84,532	(29,248)	-34.6%	103,708	48,424	53.3%
Operating Profit / (Loss)	621	3,677	(3,056)	-83.1%	5,542	4,921	11.2%
Other Uses							
Capital Outlay - Grounds	22,223	20,285	1,938	9.6%	3,450	(18,773)	644.1%
Total Other Uses	22,223	20,285	1,938	9.6%	3,450	(18,773)	644.1%
Profit/(Loss)	(21,602)	(16,609)	(4,993)	30.1%	2,092	23,694	-1032.6%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 04/30/2018**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
ATHLETICS & ADULT PROGRAMS							
Revenues							
Charges for Service	55,455	54,439	1,016	1.9%	80,845	25,390	68.6%
Rentals	510	-	510	-	-	(510)	-
Sponsorships	250	500	(250)	-50.0%	-	(250)	-
Miscellaneous	226	-	226	-	-	(226)	-
Total Revenues	56,441	54,939	1,502	2.7%	80,845	24,404	69.8%
Expenditures							
FT Salaries & Benefits	24,740	32,187	(7,447)	-23.1%	32,183	7,443	76.9%
Part-Time Salaries	1,467	3,408	(1,941)	-57.0%	3,364	1,897	43.6%
Seasonal Salaries	3,125	6,183	(3,058)	-49.5%	6,630	3,504	47.1%
Supplies	7,045	6,045	1,000	16.5%	19,780	12,735	35.6%
Services	24,104	22,593	1,511	6.7%	32,269	8,166	74.7%
Utilities	-	432	(432)	-100.0%	-	-	-
Rentals	10,215	3,554	6,661	187.4%	8,338	(1,878)	122.5%
Total Expenditures	70,695	74,402	(3,706)	-5.0%	102,563	31,868	68.9%
Operating Profit / (Loss)	(14,254)	(19,463)	5,209	-26.8%	(21,718)	(7,464)	65.6%
Profit/(Loss)	(14,254)	(19,463)	5,209	-26.8%	(21,718)	(7,464)	65.6%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 04/30/2018**

	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	126,750	122,856	3,895	3.2%	168,243	41,493	75.3%
Donations	610	-	610	-	1,150	540	53.0%
Miscellaneous	137	39	98	252.4%	-	(137)	-
Total Revenues	127,497	122,895	4,603	3.7%	169,393	41,896	75.3%
Expenditures							
FT Salaries & Benefits	21,638	66,489	(44,851)	-67.5%	26,472	4,834	81.7%
Part-Time Salaries	93,965	117,093	(23,128)	-19.8%	102,272	8,307	91.9%
Supplies	4,246	10,810	(6,563)	-60.7%	6,049	1,803	70.2%
Services	110	(10)	120	-1230.4%	-	(110)	-
Utilities	480	500	(20)	-4.1%	-	(480)	-
Total Expenditures	120,439	194,882	(74,442)	-38.2%	134,792	14,353	89.4%
Operating Profit / (Loss)	7,058	(71,987)	79,045	-109.8%	34,601	27,543	20.4%
Profit/(Loss)	7,058	(71,987)	79,045	-109.8%	34,601	27,543	20.4%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 04/30/2018**

	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	34,121	26,422	7,699	29.1%	30,906	(3,215)	110.4%
Donations	-	-	-	-	3,450	3,450	-
Total Revenues	34,121	26,422	7,699	29.1%	34,356	235	99.3%
Expenditures							
FT Salaries & Benefits	19,353	55,235	(35,882)	-65.0%	24,423	5,070	79.2%
Part-Time Salaries	8,973	8,180	793	9.7%	13,299	4,326	67.5%
Supplies	1,856	2,598	(742)	-28.6%	3,025	1,169	61.4%
Services	15,093	13,668	1,425	10.4%	14,191	(902)	106.4%
Utilities	480	500	(20)	-4.1%	-	(480)	-
Total Expenditures	45,754	80,181	(34,426)	-42.9%	54,938	9,184	83.3%
Operating Profit / (Loss)	(11,633)	(53,758)	42,126	-78.4%	(20,582)	(8,949)	56.5%
Profit/(Loss)	(11,633)	(53,758)	42,126	-78.4%	(20,582)	(8,949)	56.5%

Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 04/30/2018

	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	81,416	62,997	18,419	29.2%	60,950	(20,466)	133.6%
Rentals	-	175	(175)	-100.0%	-	-	-
Miscellaneous	50	50	-	0.0%	-	(50)	-
Total Revenues	81,466	63,222	18,244	28.9%	60,950	(20,516)	133.7%
Expenditures							
FT Salaries & Benefits	14,181	(11)	14,192	-132760.4%	9,753	(4,428)	145.4%
Part-Time Salaries	5,269	4,597	672	14.6%	5,502	233	95.8%
Supplies	7,818	2,571	5,246	204.0%	5,290	(2,528)	147.8%
Services	56,332	40,801	15,531	38.1%	35,650	(20,682)	158.0%
Miscellaneous Expense	82	35	47	134.3%	-	(82)	-
Total Expenditures	83,682	47,993	35,688	74.4%	56,195	(27,486)	148.9%
Operating Profit / (Loss)	(2,216)	15,229	(17,445)	-114.6%	4,755	6,971	-46.6%
Profit/(Loss)	(2,216)	15,229	(17,445)	-114.6%	4,755	6,971	-46.6%

**Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 04/30/2018**

	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	236,585	178,854	57,731	32.3%	264,006	27,421	89.6%
Sponsorships	333	-	333	-	-	(333)	-
Total Revenues	236,918	178,854	58,064	32.5%	264,006	27,087	89.7%
Expenditures							
FT Salaries & Benefits	38,491	55,998	(17,507)	-31.3%	31,899	(6,592)	120.7%
Part-Time Salaries	76,329	87,053	(10,724)	-12.3%	93,391	17,062	81.7%
Seasonal Salaries	25,213	29,925	(4,712)	-15.7%	38,583	13,369	65.3%
Supplies	9,873	11,407	(1,534)	-13.4%	14,786	4,913	66.8%
Services	3,345	4,718	(1,373)	-29.1%	12,349	9,004	27.1%
Utilities	852	1,194	(342)	-28.6%	1,063	210	80.2%
Miscellaneous Expense	-	-	-	-	59	59	-
Total Expenditures	154,103	190,296	(36,192)	-19.0%	192,129	38,026	80.2%
Operating Profit / (Loss)	82,815	(11,441)	94,256	-823.8%	71,877	(10,938)	115.2%
Profit/(Loss)	82,815	(11,441)	94,256	-823.8%	71,877	(10,938)	115.2%

Bourbonnais Township Park District
Income Statement by Department
Year-to-Date 05/01/2017 - 04/30/2018

	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	189,620	202,134	(12,514)	-6.2%	251,384	61,764	75.4%
Concessions	9,239	10,689	(1,450)	-13.6%	12,305	3,066	75.1%
Rentals	1,743	653	1,090	167.0%	690	(1,053)	252.5%
Grant Receipts	-	3,900	(3,900)	-100.0%	-	-	-
Donations	3,199	9,785	(6,587)	-67.3%	9,200	6,001	34.8%
Sponsorships	6,050	4,450	1,600	36.0%	2,588	(3,463)	233.8%
Miscellaneous	399	745	(346)	-46.5%	115	(284)	347.0%
Interest Income	171	293	(122)	-41.5%	7	(165)	2485.2%
Total Revenues	387,018	415,967	(28,949)	-7.0%	479,639	92,621	80.7%
Expenditures							
FT Salaries & Benefits	80,084	98,253	(18,170)	-18.5%	92,423	12,340	86.6%
Part-Time Salaries	95,529	92,188	3,341	3.6%	113,255	17,726	84.3%
Seasonal Salaries	5,968	7,042	(1,074)	-15.3%	3,735	(2,233)	159.8%
Supplies	53,711	55,324	(1,613)	-2.9%	80,995	27,283	66.3%
Services	19,142	11,183	7,959	71.2%	16,673	(2,469)	114.8%
Utilities	30,920	33,781	(2,861)	-8.5%	38,325	7,404	80.7%
Repairs & Maintenance	8,183	11,865	(3,682)	-31.0%	7,717	(466)	106.0%
Miscellaneous Expense	15,873	15,336	537	3.5%	19,044	3,171	83.3%
Rentals	7,186	7,820	(634)	-8.1%	8,683	1,497	82.8%
Total Expenditures	316,595	332,792	(16,196)	-4.9%	380,849	64,254	83.1%
Operating Profit / (Loss)	70,423	83,176	(12,753)	-15.3%	98,790	28,367	71.3%
Other Uses							
Capital Outlay - Grounds	-	6,779	(6,779)	-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	11,565	(6,779)	-58.6%	1,409	(3,377)	339.7%
Profit/(Loss)	65,637	71,610	(5,973)	-8.3%	97,382	31,745	67.4%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 04/30/2018**

	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							
Sat, March 24, 2018							
Revenues							
Charges for Event	207	559	(352)	-63.0%	575	368	35.9%
Total Revenues	207	559	(352)	-63.0%	575	368	35.9%
Expenditures							
Salaries & Benefits	71	143	(72)	-50.6%	173	102	40.9%
Supplies	441	230	211	92.0%	460	19	95.9%
Services	-	10	(10)	-100.0%	-	-	-
Total Expenditures	512	383	129	33.7%	633	121	80.9%
Operating Profit/(Loss)	(305)	176	(481)	-273.2%	(58)	247	527.5%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 04/30/2018**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Daddy Daughter Dance							
Fri, April 27, 2018							
Revenues							
Charges for Event	1,855	2,338	(483)	-20.7%	3,220	1,365	57.6%
Total Revenues	1,855	2,338	(483)	-20.7%	3,220	1,365	57.6%
Expenditures							
Salaries & Benefits	97	197	(100)	-50.8%	166	69	58.5%
Supplies	747	481	266	55.3%	1,150	403	64.9%
Total Expenditures	844	678	166	24.5%	1,316	472	64.1%
Operating Profit/(Loss)	1,011	1,660	(649)	-39.1%	1,904	893	53.1%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 04/30/2018**

**Easter Egg Extravaganza
Sat, March 31, 2018
Expenditures**
Salaries & Benefits
Supplies
Services
Total Expenditures
Operating Profit/(Loss)

Current Year vs Prior Year			
FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%
-	-	-	-
1,315	1,416	(101)	-7.2%
-	187	(187)	-100.0%
1,315	1,603	(288)	-18.0%
(1,315)	(1,603)	288	-18.0%

Actual vs Budget		
FY 17/18 Budget	(Over) / Under	%
21	21	-
1,150	(165)	114.3%
-	-	-
1,171	(144)	112.3%
(1,171)	144	112.3%

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 04/30/2018**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Lessons in Leadership Emergency Preparedness Thu, April 12, 2018							
Revenues							
Charges for Event	3,378	9,225	(5,847)	-63.4%	-	(3,378)	-
Sponsorships	3,000	3,750	(750)	-20.0%	-	(3,000)	-
Total Revenues	6,378	12,975	(6,597)	-50.8%	-	(6,378)	-
Expenditures							
Supplies	7,890	13,229	(5,338)	-40.4%	-	(7,890)	-
Services	-	230	(230)	-100.0%	-	-	-
Total Expenditures	7,890	13,459	(5,568)	-41.4%	-	(7,890)	-
Operating Profit/(Loss)	(1,512)	(484)	(1,029)	212.6%	-	1,512	-

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 04/30/2018**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
Special Families Egg Hunt							
Sat, March 31, 2018							
Expenditures							
Supplies	262	121	141	116.8%	-	(262)	-
Total Expenditures	262	121	141	116.8%	-	(262)	-
Operating Profit/(Loss)	(262)	(121)	(141)	116.8%	-	262	-

**Bourbonnais Township Park District
Income Statement by Special Event
Year-to-Date 05/01/2017 - 04/30/2018**

	Current Year vs Prior Year				Actual vs Budget		
	FY 17/18 Actual	FY 16/17 Actual	Inc / (Dec)	%	FY 17/18 Budget	(Over) / Under	%
St. Patrick's Dinner Tue, March 13, 2018							
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	6,000	-	6,000	-	4,025	(1,975)	149.1%
Total Revenues	8,255	4,432	3,823	86.2%	6,325	(1,930)	130.5%
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	30	2,126	7085.2%	-	(2,156)	-
Total Expenditures	7,304	6,688	616	9.2%	8,165	862	89.4%
Operating Profit/(Loss)	952	(2,255)	3,207	-142.2%	(1,840)	(2,792)	-51.7%

Notes to Financials :

Page 1 Cash Position

The district ended April with roughly \$675,000 in cash with \$356,279.46 in the Pooled cash account at People's Bank. The Estimated Cash Position Report through the end of June shows an estimate Pooled cash balance of about \$79,000 prior to our first property tax distribution in July. So we should be in good shape but may need to temporarily move money from the First Trust Bank Money Market if our estimates vary much. We currently have \$295,189.47 in the Money Market account.

Page 3 Total Revenues

The Year-to-Date Revenues (excluding Property Taxes) are \$28,769 or about 3% higher than last year.

Charges for Services

Year-to-date charges for services are \$63,214 or 9% higher this year. With the bulk of the increases coming from Program Fee increases in Youth & Teen of \$57,731 or 32.3%; Trips \$18,419 or 29.2% and Seniors \$7,699 or 29.1%. With offsetting decreases coming from Recreation -\$13,262 or -31.1% and Exploration Station -\$12,514 or -6.2%

Concessions

A line has been added to each Income Statement to separate concessions from charges for services. Concession revenues are \$33,293 or 32.9% lower this year mostly because of the rainy season at DP.

Rentals

Park district rentals are \$25,049 or 21.0% lower than last year mostly due to the decrease in Diamond Point Rentals of \$41,195 or 42.4% offset somewhat by an increase in WH rentals of \$12,055 or 133.2%

Sponsorships

Sponsorships are \$11,875 or 56.9% higher than last year

Miscellaneous Revenue

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

Total Expenditures

Expenditures are down \$133,113 or 4.7% from last year. The largest contributing factors are the reduction in staffing costs of \$100,000 or 5.77%, the cost of supplies decrease of \$50,079 or 17.7% due to decreases in Rec supply costs and the lower concession sales at DP; the ongoing efforts of staff to reduce program supply costs and the discontinuation of the landscaping contract and the lower occurrence of emergency repairs.

Page 5 Willowhaven

Revenues were \$25,730 higher than last year. With Rentals over \$12,000 higher due to increases in the past few months from the extra publicity from the conclusion of the construction project. Operating costs were significantly less than last year's helping to reduce the operating loss by more than \$60,000 or 54% under last year's levels.

Page 6 Diamond Point

Rentals are down by \$41,129 owing mostly to the level of rainouts over the 17/18 season. Total expenditures were \$19,366 lower with salary cost running about 6% less than last year. But, the overfall loss for Diamond Point was \$126,861 or 20% higher than last year.

Page 7 Concessions

The reduced number of games was also reflected in the \$32,304 decrease in concessions revenues. But, the wages and operating costs were also lower resulting in an operating margin of about \$600. With the capital investment in the new trailer for out at Diamond Point sales are projected to be higher this year.

Page 8 Athletics

Revenues are running about the same but the reduction in full-time wage allocations has contributed to a decrease in expenditures and the overall loss was over \$5,000 less this year.

Page 9 Preschool Programs

Revenues are about 3.7% higher than last year but were 25% under budget. But, a reduction in the operating expenditures led to a profit of \$7,058.

Page 10 Seniors

Revenues are up about \$7,700 or 28.9%. Their bottom line was also positively impacted by the reduction of allocated staffing costs reducing the loss by over \$42,000 or 78.4% from last year.

Page 11 Trips

Trip revenues are up about \$18,419 or 29.2%. But, service costs and wages are higher this year resulting in a bottom line that is still in the red but still significantly less than last year's loss.

Page 12 Youth & Teen

Youth & Teen revenues are \$57,731 or 32.3% higher this year with increases of \$30,346 or 25.5% in Before & After School; \$19,860 or 46.7% in Summer Day Camp; \$5,018 or 38.71% in School Break Days and \$2,407 or 58% 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 \$82,815 higher this year for a 115% increase.

Page 13 Exploration Station

Operating revenues are down over 9.6%. The biggest percentage decreases are in Birthday Parties down 19.8% or \$5,089; School Groups are down 16% or \$3,583 and Regular Admission revenue is down 13% or \$9,521. Sleepy Hollow revenues were down 11% due to the Saturday night rainout and refunds. Membership is up 6.5% or \$1,542 and Groupon has added \$5,241 in discounted admissions. Costs have gone down about 5% which leaves the year-to-date profit at \$65,637 which down 8.3% less than last years.