



**Wilmette Park District**  
**Financial Planning & Policy Committee Meeting**  
Monday, February 25, 2019  
6:30 p.m. – Village Hall Committee Meeting Room

## AGENDA

I. Meeting Called to Order

Members of Committee:

Commissioner Gordon Anderson, Chair  
Commissioner Bryan Abbott  
Commissioner Ryrie Pellaton

Staff:

Superintendent Steve Holloway

II. Approval of Minutes

A. January 28, 2019

III. Communications and Correspondence

IV. Recognition of Visitors

V. Unfinished Business

A. 2018 Audit

VI. New Business

A. 4<sup>th</sup> Quarter 2018 Financial Review

VII. Next Meeting: March 25, 2019

VIII. Adjournment

If you are a person with a disability and need special accommodations to participate in or attend a Wilmette Park District meeting, please notify the Director's Office at 847-256-6100.

## **Wilmette Park District** **Policy for Public Comment**

The Board of Park Commissioners, in its regular or special meetings, is a deliberative body assembled to make decisions on new and pending matters affecting the District. Park Board and Committee meetings are meetings held in public, not a public meeting. The Board invites both oral and written communications from its residents.

To facilitate the conduct of Board/Committee meetings, the following procedures will be followed:

1. A section of each regular meeting is set aside for public comment and will be noted on the agenda as "Recognition of Visitors."
2. During the "Recognition of Visitors" agenda item, audience members should raise their hands and be recognized by the President/Chairperson prior to speaking.
3. When recognized by the President/Chairperson, each audience member should identify themselves and limit speaking to no more than three (3) minutes, unless additional time is granted by the President/Chairperson.
4. Questions are to be directed to the entire Board/Committee.
5. Park Board members may, by addressing the President/Chairperson, interrupt a presenter to obtain clarification and/or further information.
6. A Board/Committee meeting is not a forum for complaints against individual employees. Such matters are handled by directly contacting the Executive Director. Complaints against the Executive Director should be handled by directly contacting the President of the Board of Park Commissioners.
7. During presentation and discussion of agenda items, the President/Chairperson will not recognize speakers in the audience unless the Board/Committee desires additional information from an audience member.
8. When addressing the Board/Committee, all persons permitted to speak shall confine their remarks to the matter at hand and avoid personal remarks, the impugning of motives, and merely contentious statements. If any person indulges in such remarks or otherwise engages in conduct injurious to the civil discourse of the Board/Committee and the meeting, the President/Chairperson may immediately terminate the opportunity to speak. This decision is at the discretion of the President/Chairperson or upon the affirmative vote of two-thirds (2/3) of the park board commissioners present.
9. Any person, except a member of the Board, who engages in disorderly conduct during a meeting, may be ejected from the meeting upon motion passed by a majority of the Board present.



**WILMETTE PARK DISTRICT**  
**Financial Planning & Policy Committee**  
**Meeting Minutes**

Monday, January 28, 2019  
6:30 p.m. – Village Hall Training Room

**Attendees**

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Commissioners/Committee: Chair Gordon Anderson and Ryrie Pellaton  
Staff: Steve Holloway

Staff: Steve Wilson

**Attendees Absent**

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Bryan Abbott

**I. Meeting Called to Order**

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Meeting was called to order at 6:33 p.m.

**II. Approval of Minutes**

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- A. Commissioner Pellaton moved and Commissioner Anderson seconded a motion to approve the October 22, 2018 meeting minutes. All voted yes; **motion carried**.
- B. Commissioner Pellaton moved and Commissioner Anderson seconded a motion to approve the November 26, 2018 meeting minutes. All voted yes; **motion carried**.

**III. Communication and Correspondence**

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None

**IV. Recognition of Visitors**

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Attendance Sheet will become part of the permanent record.

**V. Unfinished Business**

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**A. Compensation Study**

JoEllen Cadematori, GovHR, presented the process developed to complete the Compensation Study for the district. She spoke on the timeline that was developed by GovHR and staff. She stated that due to the request of the committee to be included in the preliminary meeting, this could potentially delay the original completion date by 6 weeks. She spoke on the steps needed to perform the study and provide classifications and compensation data.

Commissioner Anderson spoke of the committee's desired objective of having the study performed. He stated that there was a need for salary grades and ranges to be developed for the district.

Financial Planning & Policy Committee  
January 28, 2019

Ms. Cadematori stated she needed direction regarding the request from the committee to seek private sector position/salary comparables. Commissioner Anderson stated that there are positions within the district that have comparable private sector positions (e.g., Payroll Clerk) that can be used in the study. Director Wilson stated that he understands the comparables, however the private sector data is not readily available for public viewing as governmental sector data. Commissioner Anderson stated that there are data tools that can be used (e.g., Salary Surveys) to secure the information. Ms. Cadematori will proceed on securing the information requested by the committee. In addition, Commissioner Pellaton requested that Commissioner Anderson arrange a time with staff to ensure both parties agree upon the comparable positions. Commissioner Anderson agreed.

Commissioner Pellaton stated that the completed study will provide a useful tool to help justify salary parameters when he receive questions from residents.

Finally, Commissioner Pellaton inquired about the method in how GovHR determined category points in their Criteria Used to Determine Comparable presentation. Ms. Cadematori stated that some financial factors and non-financial factors were used to determine the category points. She also stated that the method varies between municipalities and park districts due to the type of staffing (e.g., Full Time vs. Part Time/Seasonal).

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## **VI. New Business**

### **A. 2018 Audit**

Superintendent Holloway provided a verbal update to the committee. He stated that the district external auditors, Lauterbach and Amen, were in on January 9th. They performed internal control testing of various financial functions at the district as a prelude to the FY2018 audit. They will return in mid-February to complete their fieldwork for the FY2018 audit.

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## **VII. Next Meeting**

The next meeting of the Financial Planning & Policy Committee is scheduled for February 25, 2019 at 6:30 p.m.

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## **VIII. Adjournment**

There being no further business to conduct, the Financial Planning & Policy Committee meeting was adjourned at 7:03 p.m.

Minutes Approved by Committee on \_\_\_\_\_.

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Committee Chair

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Department Head



## MEMORANDUM

Date: February 21, 2019

To: Financial Planning & Policy Committee  
Commissioner Gordon Anderson, Chair  
Commissioner Bryan Abbott  
Commissioner Ryrie Pellaton

From: Steve Holloway, Superintendent of Finance and Personnel

CC: Steve Wilson                            Emily Guynn                            Board of Park Commissioners  
Jerry Ulrich

Subject: 2018 4th Quarter Unaudited Financial Results – Agenda Item VI. A

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Attached is a copy of the 2018 4th quarter unaudited financial statements.

The format continues to provide program results within the separate facilities/activities. Summaries of each major program area are provided as well. The Capital Projects List behind Tab 3 is the status through the end of December 2018.

There is no action required of the Committee.

If you have any questions, please feel free to give me a call.

Steve

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# WILMETTE PARK DISTRICT

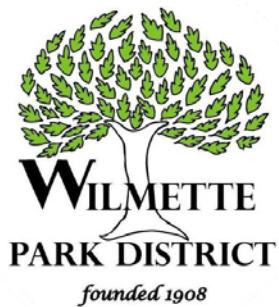
## 2018 FINANCIAL STATEMENTS



For Quarter Ending  
December 31, 2018  
Unaudited

Cook County, Illinois  
Fiscal Year  
2018

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## Unaudited Financial Statements as of December 31, 2018

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## **Wilmette Park District**

### **Management Summary** Revenue and Expense Statements As of December 31, 2018- Unaudited

As of December 31, 2018, combined revenue was higher than the year-to-date budget in several categories. Cook County 2<sup>nd</sup> Installment Property Tax collections continue to aid in the District reaching higher revenue compared to budget. The district have received 99% of the adjusted tax levy collections for FY2018. In addition, Miscellaneous Revenue is higher than budget due primarily to unexpected income from donations and higher than expected interest income on investments. Miscellaneous revenue is also impacted by monies received from the Village of Wilmette for fuel supplies consumed during their public works project that took their pump out of service. There is an offsetting cost for this miscellaneous revenue. Finally, Fee Revenue declined in a majority of the departments. The decline is due to a reduction in camp revenue in Ice, a reduction in camp and lessons revenue in Tennis, and a reduction in camp revenue at General Recreation.

Combined operating expenditures are lower than budget by 5% across all categories. Managed spending has accounted for expenses remaining below budget for the majority of 2018.

The District is showing a surplus from Operations of \$7.2 million and an overall surplus of \$2.2 million.

The District 2018 revenue compared to 2017 is higher by 1% and operational surplus compared to 2017 is higher by 10%.

The district received \$2M from Wintrust Bank in November. This completed the Debt Service Extension Base transaction approved by the Board of Commissioners in October 2018. The additional funds will aide in various capital projects around the district.

Debt Service payments were made in November and December.

Capital spending increased due to the Lakefront Infrastructure/Beach House project that is continuing at this time. In addition, many projects scheduled for the current fiscal year was completed before the end of 2018. As of November 30, capital spending was lower than the 2018 budget by 17%.

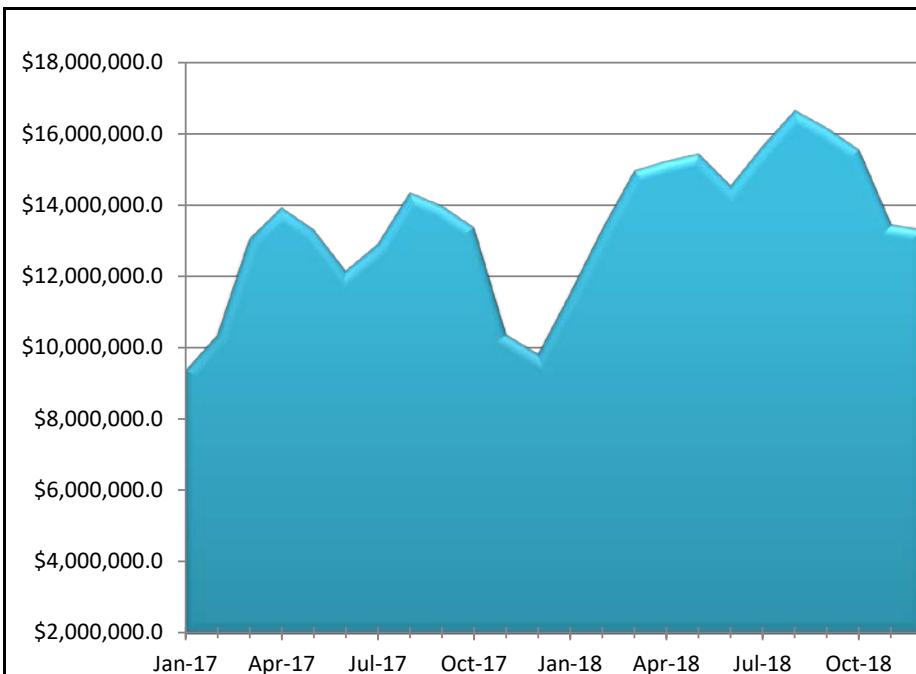
Steve Holloway  
Superintendent of Finance and Personnel

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**Wilmette Park District**  
**Treasurer's Cash Report**  
**December-18**

Summary of Cash

<b>Bank / Institution Name</b>		<b>Balance @ 12/31/18</b>	<b>Interest Rate</b>
JP Morgan Chase - Operating Account	\$	3,991,989	0.70%
JP Morgan Chase - Payroll Account		98,298	0.70%
JP Morgan Chase - A/P Account		877,241	0.70%
Illinois Public Investment Pool		1,074,030	1.75%
Morgan Stanley Money Market		505,569	1.97%
Illinois Trust - Park District Asset Fund		<u>2,830,414</u>	2.18%
Total Cash on Account	\$	9,377,541	
Cash Drawers & Petty Cash Funds		11,366	
Total Certificates of Deposit		<u>3,928,000</u>	(See Schedule A)
Total Cash	\$	<u>13,316,907</u>	
NA-Not available			



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**Schedule A**

Bank Name	Wilmette Park District Summary of Investments						31-Dec-18
	Purchase <u>Date</u>	Maturity <u>Date</u>	Interest <u>Rate</u>	Days <u>Invested</u>	Amount <u>Invested</u>	Annualized Interest <u>Earnings</u>	
Western Alliance, Phoenix, AZ	06/26/18	01/28/19	1.21%	216	\$ 240,000	\$ 2,912	
Florida Community Bk, Weston, FL	09/19/18	02/19/19	0.86%	153	240,000	2,062	
Iberia Bank, Layfayette, LA	06/22/18	03/22/19	1.61%	273	140,000	2,251	
Franklin Syn Bank, Franklin, TN	09/20/18	05/20/19	1.47%	242	240,000	3,520	
Rollstone Bank, Fitchburg, MA	06/20/18	05/20/19	2.02%	334	240,000	4,832	
Cornerstone Bank, Nebraska	06/05/18	06/05/19	2.55%	365	243,000	6,197	
Sonabank, Virginia	06/05/18	06/05/19	2.55%	365	243,000	6,197	
CFG Community Bank, Maryland	06/05/18	06/05/19	1.47%	365	243,000	6,197	
MUFG Union Bank, San Francisco, CA	06/19/18	06/19/19	2.30%	365	240,000	5,520	
MS Bank, Salt Lake City, UT	06/21/18	06/21/19	2.30%	365	240,000	5,520	
Kearny Bank N.J., Kearny, NJ	09/25/18	07/25/19	1.87%	303	240,000	4,483	
Third Coast Bank, SSB, TX	02/14/18	08/13/19	2.25%	545	241,000	8,100	
Farmers & Merchant Union Bank, WI	02/14/18	08/13/19	2.30%	545	241,000	8,300	
First National Bank, Paragould, AR	02/14/18	08/13/19	2.21%	545	242,000	8,000	
MS Private Bank, Purchase, NY	09/20/18	09/20/19	2.45%	365	240,000	5,880	
Wells Fargo Bank, Sioux Falls, SD	09/28/18	12/23/19	2.55%	451	175,000	4,463	
Ally Bank, Midvale, UT	06/21/18	12/23/19	2.46%	550	240,000	5,880	
<b>TOTALS</b>		Average Return	2.30%		\$ 3,928,000	\$ 90,313	



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**Wilmette Park District**  
**Revenue and Expense Statement**  
**Fiscal Year 2018**  
**As of December 31, 2018-Unaudited**

<b>Total District</b>	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
<b>Revenue</b>							
Property Taxes	\$7,984,802	\$8,209,152	\$8,314,636	(\$105,484)	-1.3%	\$8,314,636	
Daily Fees	1,299,103	1,495,522	1,499,514	(3,992)	-0.3%	1,499,515	
Fee Revenue	10,977,453	10,867,395	11,389,249	(521,854)	-4.6%	11,389,249	
Membership Fees	2,289,614	2,158,312	2,225,836	(67,523)	-3.0%	2,225,836	
Rental Revenue	2,037,209	2,112,916	2,071,450	41,466	2.0%	2,071,451	
Retail Sales	213,386	242,148	257,055	(14,907)	-5.8%	257,055	
Miscellaneous Revenue	576,606	624,335	446,569	177,766	39.8%	446,569	
<b>Total Revenue</b>	<b>\$25,378,173</b>	<b>\$25,709,781</b>	<b>\$26,204,309</b>	<b>(\$494,528)</b>	<b>-1.9%</b>	<b>\$26,204,311</b>	
<b>Expenses</b>							
Salaries & Wages	\$9,555,004	\$9,299,867	\$9,751,464	(\$451,598)	-4.6%	\$9,750,464	
Employee Benefits	2,776,295	2,961,901	3,023,278	(61,377)	-2.0%	3,023,279	
Contract Services	3,851,161	3,781,742	3,958,951	(177,209)	-4.5%	3,958,951	
Utilities	1,007,505	1,027,003	986,393	40,610	4.1%	986,392	
Supplies	1,356,095	1,210,097	1,345,304	(135,207)	-10.1%	1,345,303	
Repairs	294,009	233,650	326,909	(93,259)	-28.5%	326,910	
Operating Expenses	\$18,840,068	\$18,514,260	\$19,392,300	(\$878,040)	-4.5%	\$19,391,299	
<b>Operating Surplus (Deficit)</b>	<b>\$6,538,105</b>	<b>\$7,195,521</b>	<b>\$6,812,009</b>	<b>\$383,512</b>	<b>5.6%</b>	<b>\$6,813,012</b>	
Non-Operating Revenue							
Bond Proceeds	\$0	\$2,022,000	\$2,000,000	\$22,000	1.1%	\$2,000,000	
Capital Reimbursement	0	0	0	0	N/A	0	
Total Non-Operating Revenue	\$0	\$2,022,000	\$2,000,000	\$22,000		\$2,000,000	
Non-Operating Expenses							
Capital	1,869,684	3,972,871	4,331,351	(358,479)	-8.3%	4,331,351	
Debt Service	3,018,345	3,020,527	3,020,547	(20)	0.0%	3,020,547	
Capital Transfer	(0)	0	0	0	N/A	0	
Overhead Transfer	(0)	0	(1)	1	-100.0%	0	
Total Non-Operating Expenses	\$4,888,029	\$6,993,399	\$7,351,897	(\$358,498)	-4.9%	\$7,351,898	
Net Non-Operating Surplus (Deficit)	(\$4,888,029)	(\$4,971,399)	(\$5,351,897)	\$380,498	-7.1%	(\$5,351,898)	
<b>Total Expenses</b>	<b>\$23,728,097</b>	<b>\$25,507,658</b>	<b>\$26,744,196</b>	<b>(\$1,236,538)</b>	<b>-4.6%</b>	<b>\$26,743,197</b>	
<b>Net Surplus (Deficit)</b>	<b>\$1,650,076</b>	<b>\$2,224,123</b>	<b>\$1,460,113</b>	<b>\$764,010</b>		<b>\$1,461,114</b>	



**Wilmette Park District**  
**Revenue and Expense Statement**  
**Fiscal Year 2018**  
**As of December 31, 2018-Unaudited**

**Administration**

	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
<b>Revenue</b>							
Property Taxes	\$7,696,144	\$7,907,644	\$8,008,636	(\$100,992)	-1.3%	\$8,008,636	
Rental Revenue	96,974	51,976	56,930	(4,953)	-8.7%	56,930	
Miscellaneous Revenue	<u>189,948</u>	<u>296,014</u>	<u>127,920</u>	<u>168,094</u>	131.4%	<u>127,920</u>	
<b>Total Revenue</b>	<b><u>\$7,983,066</u></b>	<b><u>\$8,255,635</u></b>	<b><u>\$8,193,486</u></b>	<b><u>\$62,149</u></b>	<b>0.8%</b>	<b><u>\$8,193,486</u></b>	
<b>Expenses</b>							
Salaries & Wages	\$1,236,187	\$1,256,459	\$1,303,655	(\$47,195)	-3.6%	\$1,303,655	
Employee Benefits	1,731,496	1,819,522	1,942,160	(122,637)	-6.3%	1,942,160	
Contract Services	1,227,875	1,204,800	1,249,330	(44,530)	-3.6%	1,249,330	
Utilities	161,950	190,487	162,754	27,732	17.0%	162,754	
Supplies	17,681	13,328	21,600	(8,272)	-38.3%	21,600	
Repairs	<u>0</u>	<u>0</u>	<u>400</u>	<u>(400)</u>	-100.0%	<u>400</u>	
Operating Expenses	\$4,375,191	\$4,484,596	\$4,679,898	(\$195,302)	-4.2%	\$4,679,899	
<b>Operating Surplus (Deficit)</b>	<b>\$3,607,875</b>	<b>\$3,771,039</b>	<b>\$3,513,588</b>	<b>\$257,452</b>	<b>7.3%</b>	<b>\$3,513,587</b>	
Non-Operating Revenue							
Bond Proceeds	\$0	\$2,022,000	\$2,000,000	\$22,000	1.1%	\$2,000,000	
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>	
Total Non-Operating Revenue	<u>\$0</u>	<u>\$2,022,000</u>	<u>\$2,000,000</u>	<u>\$22,000</u>		<u>\$2,000,000</u>	
Non-Operating Expenses							
Capital	1,825,418	3,945,495	4,278,000	(332,505)	-7.8%	4,278,000	
Debt Service	3,018,345	3,020,527	3,020,547	(20)	0.0%	3,020,547	
Capital Transfer	(1,069,573)	(939,624)	(939,624)	0	0.0%	(940,000)	
Overhead Transfer	<u>(2,392,191)</u>	<u>(2,392,192)</u>	<u>(2,393,525)</u>	<u>1,333</u>	-0.1%	<u>(2,393,149)</u>	
Total Non-Operating Expenses	\$1,381,999	\$3,634,206	\$3,965,398	(\$331,192)	-8.4%	\$3,965,398	
Net Non-Operating Surplus (Deficit)	(\$1,381,999)	(\$1,612,206)	(\$1,965,398)	\$353,192	-18.0%	(\$1,965,398)	
<b>Total Expenses</b>	<b><u>\$5,757,190</u></b>	<b><u>\$8,118,802</u></b>	<b><u>\$8,645,296</u></b>	<b><u>(\$526,494)</u></b>	<b>-6.1%</b>	<b><u>\$8,645,297</u></b>	
<b>Net Surplus (Deficit)</b>	<b>\$2,225,876</b>	<b>\$2,158,833</b>	<b>\$1,548,190</b>	<b>\$610,643</b>		<b>\$1,548,189</b>	



**Wilmette Park District**  
Revenue and Expense Statement  
Fiscal Year 2018  
**As of December 31, 2018-Unaudited**

**Parks & Planning**

	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
<b>Revenue</b>							
Rental Revenue	\$5,936	\$5,962	\$6,114	(\$152)	-2.5%	\$6,114	
Miscellaneous Revenue	<u>25,345</u>	<u>45,043</u>	<u>6,000</u>	<u>39,043</u>	650.7%	<u>6,000</u>	
<b>Total Revenue</b>	<b><u>\$31,281</u></b>	<b><u>\$51,005</u></b>	<b><u>\$12,114</u></b>	<b><u>\$38,891</u></b>	321.0%	<b><u>\$12,114</u></b>	
<b>Expenses</b>							
Salaries & Wages	\$1,321,441	\$1,111,269	\$1,335,521	(\$224,252)	-16.8%	\$1,334,521	
Employee Benefits	242,341	258,324	238,060	20,264	8.5%	238,060	
Contract Services	185,706	160,387	211,112	(50,725)	-24.0%	211,112	
Utilities	73,808	70,594	68,926	1,668	2.4%	68,926	
Supplies	287,374	193,141	250,200	(57,059)	-22.8%	250,200	
Repairs	<u>77,092</u>	<u>66,528</u>	<u>103,500</u>	<u>(36,972)</u>	-35.7%	<u>103,500</u>	
Operating Expenses	<u>\$2,187,762</u>	<u>\$1,860,242</u>	<u>\$2,207,319</u>	<u>(\$347,076)</u>	-15.7%	<u>\$2,206,319</u>	
Operating Surplus (Deficit)	(\$2,156,481)	(\$1,809,237)	(\$2,195,205)	\$385,968	-17.6%	(\$2,194,205)	
Operating Capital	18,398	8,483	13,500	(5,017)	-37.2%	13,500	
Overhead Transfer	0	0	0	0	N/A	0	
Non Operating Expenses	\$18,398	\$8,483	\$13,500	(\$5,017)	-37.2%	\$13,500	
<b>Total Expenses</b>	<b><u>\$2,206,160</u></b>	<b><u>\$1,868,725</u></b>	<b><u>\$2,220,819</u></b>	<b><u>(\$352,094)</u></b>	-15.9%	<b><u>\$2,219,819</u></b>	
<b>Net Surplus (Deficit)</b>	<b><u>(\$2,174,879)</u></b>	<b><u>(\$1,817,720)</u></b>	<b><u>(\$2,208,705)</u></b>	<b><u>\$390,985</u></b>		<b><u>(\$2,207,705)</u></b>	

# Recreation Facilities

Pool, Tennis, Golf, Ice and Platform Tennis

## Budget Review

Summary by Revenue/Expense Category

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**Wilmette Park District**  
**Revenue and Expense Statement**  
**Fiscal Year 2018**  
**As of December 31, 2018-Unaudited**

**Recreation Facilities**

(Pool, Tennis, Golf, Ice and  
Platform Tennis Combined)

Revenue	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
Daily Fees	\$859,217	\$977,227	\$1,020,619	(\$43,392)	-4.3%	\$1,020,619	
Fee Revenue	2,487,136	2,434,484	2,581,894	(147,410)	-5.7%	2,581,894	
Membership Fees	1,222,918	1,163,230	1,156,218	7,012	0.6%	1,156,219	
Rental Revenue	1,306,402	1,407,874	1,370,753	37,121	2.7%	1,370,753	
Retail Sales	194,460	223,558	236,050	(12,493)	-5.3%	236,050	
Miscellaneous Revenue	<u>283,977</u>	<u>209,166</u>	<u>246,110</u>	<u>(36,944)</u>	<u>-15.0%</u>	246,111	
<b>Total Revenue</b>	<b><u>\$6,354,110</u></b>	<b><u>\$6,415,539</u></b>	<b><u>\$6,611,645</u></b>	<b><u>(\$196,105)</u></b>	<b><u>-3.0%</u></b>	<b><u>\$6,611,646</u></b>	
<b>Expenses</b>							
Salaries & Wages	\$2,852,334	\$2,690,062	\$2,848,342	(\$158,281)	-5.6%	\$2,848,342	
Employee Benefits	359,201	372,851	360,739	12,112	3.4%	360,738	
Contract Services	348,956	379,754	426,429	(46,675)	-10.9%	426,430	
Utilities	501,244	488,404	487,268	1,136	0.2%	487,269	
Supplies	481,290	455,899	498,781	(42,882)	-8.6%	498,781	
Repairs	<u>162,805</u>	<u>121,011</u>	<u>160,339</u>	<u>(39,329)</u>	<u>-24.5%</u>	<u>160,340</u>	
Operating Expenses	\$4,705,831	\$4,507,980	\$4,781,898	(\$273,918)	-5.7%	\$4,781,900	
Operating Surplus (Deficit)	\$1,648,279	\$1,907,559	\$1,829,746	\$77,813	4.3%	\$1,829,746	
Operating Capital	17,236	13,002	22,060	(9,058)	-41.1%	22,060	
Capital Transfer	654,738	524,790	524,790	0	0.0%	525,000	
Overhead Transfer	<u>1,082,247</u>	<u>1,082,247</u>	<u>1,082,890</u>	<u>(643)</u>	<u>-0.1%</u>	<u>1,082,680</u>	
Non Operating Expenses	\$1,754,221	\$1,620,039	\$1,629,740	(\$9,701)	-0.6%	\$1,629,740	
<b>Total Expenses</b>	<b><u>\$6,460,052</u></b>	<b><u>\$6,128,019</u></b>	<b><u>\$6,411,638</u></b>	<b><u>(\$283,619)</u></b>	<b><u>-4.4%</u></b>	<b><u>\$6,411,640</u></b>	
<b>Net Surplus (Deficit)</b>	<b><u>(\$105,942)</u></b>	<b><u>\$287,520</u></b>	<b><u>\$200,007</u></b>	<b><u>\$87,514</u></b>		<b><u>\$200,006</u></b>	



**Wilmette Park District**  
**Revenue and Expense Statement**  
**Fiscal Year 2018**  
**As of December 31, 2018-Unaudited**

**Pool Operations**

	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
<b>Revenue</b>							
Daily Fees	\$181,915	\$192,116	\$169,836	\$22,280	13.1%	\$169,836	
Fee Revenue	123,793	114,550	125,941	(11,391)	-9.0%	125,941	
Membership Fees	618,054	608,099	571,098	37,002	6.5%	571,098	
Rental Revenue	20,477	24,268	21,091	3,177	15.1%	21,091	
Retail Sales	700	365	1,000	(635)	-63.5%	1,000	
Miscellaneous Revenue	<u>29,571</u>	<u>27,817</u>	<u>33,631</u>	<u>(5,814)</u>	<u>-17.3%</u>	<u>33,631</u>	
<b>Total Revenue</b>	<b><u>\$974,510</u></b>	<b><u>\$967,215</u></b>	<b><u>\$922,597</u></b>	<b><u>\$44,618</u></b>	<b>4.8%</b>	<b><u>\$922,597</u></b>	
<b>Expenses</b>							
Salaries & Wages	\$395,900	\$309,594	\$353,836	(\$44,242)	-12.5%	\$353,836	
Employee Benefits	19,433	17,780	22,401	(4,621)	-20.6%	22,401	
Contract Services	39,227	52,540	47,223	5,317	11.3%	47,223	
Utilities	134,052	125,703	125,601	102	0.1%	125,601	
Supplies	57,387	48,607	54,910	(6,303)	-11.5%	54,910	
Repairs	<u>30,589</u>	<u>9,810</u>	<u>33,675</u>	<u>(23,865)</u>	<u>-70.9%</u>	<u>33,675</u>	
Operating Expenses	\$676,587	\$564,034	\$637,645	(\$73,611)	-11.5%	\$637,646	
Operating Surplus (Deficit)	\$297,922	\$403,181	\$284,952	\$118,229	41.5%	\$284,951	
Operating Capital	2,108	756	6,300	(5,544)	-88.0%	6,300	
Capital Transfer	74,970	74,970	74,970	0	0.0%	75,000	
Overhead Transfer	<u>164,934</u>	<u>164,934</u>	<u>165,030</u>	<u>(96)</u>	<u>-0.1%</u>	<u>165,000</u>	
Non Operating Expenses	\$242,012	\$240,660	\$246,300	(\$5,640)	-2.3%	\$246,300	
<b>Total Expenses</b>	<b><u>\$918,600</u></b>	<b><u>\$804,694</u></b>	<b><u>\$883,945</u></b>	<b><u>(\$79,251)</u></b>	<b>-9.0%</b>	<b><u>\$883,946</u></b>	
<b>Net Surplus (Deficit)</b>	<b>\$55,910</b>	<b>\$162,521</b>	<b>\$38,652</b>	<b>\$123,869</b>		<b>\$38,651</b>	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Facilities

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
<b>Pool Operations</b>						
Program 100 - Operations						
Revenue	\$ 850,717	\$ 852,665	\$ 796,655	\$ 56,010	6.6%	796,655
Expense	<u>852,704</u>	<u>753,698</u>	<u>816,548</u>	<u>(62,850)</u>	-8.3%	816,548
Surplus (Deficit):	(1,987)	98,967	(19,892)	118,859	11.6%	(19,892)
Gr. Margin (YTD)						
Program 150 - Private Lessons						
Revenue	5,615	4,360	5,783	(1,423)	-32.6%	5,783
Expense	<u>3,615</u>	<u>2,464</u>	<u>3,705</u>	<u>(1,241)</u>	-50.4%	3,705
Surplus (Deficit):	2,000	1,896	2,079	(183)	43.5%	2,079
Gr. Margin (YTD)						
Program 153 - Swim Lessons						
Revenue	33,777	32,370	34,790	(2,421)	-7.5%	34,790
Expense	<u>10,108</u>	<u>10,398</u>	<u>10,398</u>	<u>0</u>	0.0%	10,398
Surplus (Deficit):	23,669	21,972	24,392	(2,421)	67.9%	24,392
Gr. Margin (YTD)						
Program 155 - Camp Lessons						
Revenue	52,170	48,465	52,170	(3,705)	-7.6%	52,170
Expense	<u>35,413</u>	<u>26,403</u>	<u>36,298</u>	<u>(9,896)</u>	-37.5%	36,298
Surplus (Deficit):	16,757	22,063	15,872	6,191	45.5%	15,872
Gr. Margin (YTD)						
Program 157 - Diving Lessons						
Revenue	19,647	18,089	20,236	(2,147)	-11.9%	20,236
Expense	<u>9,187</u>	<u>9,511</u>	<u>9,416</u>	<u>94</u>	1.0%	9,416
Surplus (Deficit):	10,460	8,578	10,820	(2,241)	47.4%	10,820
Gr. Margin (YTD)						
Program 159 - Masters Swimming						
Revenue	12,584	11,266	12,962	(1,696)	-15.0%	12,962
Expense	<u>7,573</u>	<u>2,220</u>	<u>7,580</u>	<u>(5,359)</u>	-241.4%	7,580
Surplus (Deficit):	5,011	9,046	5,382	3,664	80.3%	5,382
Gr. Margin (YTD)						
<b>Total Pool Operations</b>						
Revenue	\$ 974,510	\$ 967,215	\$ 922,597	\$ 44,618	4.6%	922,597
Expense	<u>918,600</u>	<u>804,694</u>	<u>883,945</u>	<u>(79,251)</u>	-9.8%	883,945
Surplus (Deficit):	\$ 55,910	\$ 162,521	\$ 38,652	\$ 123,869	16.8%	38,652
Gr. Margin (YTD)						



**Wilmette Park District**  
**Revenue and Expense Statement**  
**Fiscal Year 2018**  
**As of December 31, 2018-Unaudited**

**Tennis Operations**

	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
<b>Revenue</b>							
Daily Fees	\$3,470	\$4,633	\$3,308	\$1,325	40.1%	\$3,308	
Fee Revenue	1,497,526	1,537,347	1,551,936	(14,589)	-0.9%	1,551,936	
Membership Fees	98,336	94,225	98,282	(4,058)	-4.1%	98,282	
Rental Revenue	275,459	292,061	258,711	33,350	12.9%	258,711	
Retail Sales	77,152	107,379	105,250	2,129	2.0%	105,250	
Miscellaneous Revenue	<u>75,409</u>	<u>537</u>	<u>150</u>	<u>387</u>	257.7%	<u>150</u>	
<b>Total Revenue</b>	<b><u>\$2,027,352</u></b>	<b><u>\$2,036,181</u></b>	<b><u>\$2,017,637</u></b>	<b><u>\$18,544</u></b>	<b>0.9%</b>	<b><u>\$2,017,637</u></b>	
<b>Expenses</b>							
Salaries & Wages	\$990,380	\$958,719	\$1,026,848	(\$68,129)	-6.6%	\$1,026,848	
Employee Benefits	140,857	147,933	131,698	16,235	12.3%	131,698	
Contract Services	78,864	75,533	81,526	(5,993)	-7.4%	81,526	
Utilities	103,601	100,669	101,600	(931)	-0.9%	101,600	
Supplies	90,846	86,533	90,685	(4,152)	-4.6%	90,685	
Repairs	<u>4,187</u>	<u>3,114</u>	<u>7,100</u>	<u>(3,986)</u>	-56.1%	<u>7,100</u>	
Operating Expenses	\$1,408,734	\$1,372,502	\$1,439,457	(\$66,955)	-4.7%	\$1,439,457	
Operating Surplus (Deficit)	\$618,619	\$663,680	\$578,180	\$85,500	14.8%	\$578,180	
Capital Transfer	199,920	199,920	199,920	0	0.0%	200,000	
Overhead Transfer	<u>302,379</u>	<u>302,379</u>	<u>302,580</u>	<u>(201)</u>	-0.1%	<u>302,500</u>	
Non Operating Expenses	\$502,299	\$502,299	\$502,500	(\$201)	0.0%	\$502,500	
<b>Total Expenses</b>	<b><u>\$1,911,033</u></b>	<b><u>\$1,874,801</u></b>	<b><u>\$1,941,957</u></b>	<b><u>(\$67,156)</u></b>	<b>-3.5%</b>	<b><u>\$1,941,957</u></b>	
<b>Net Surplus (Deficit)</b>	<b>\$116,320</b>	<b>\$161,381</b>	<b>\$75,680</b>	<b>\$85,701</b>		<b>\$75,680</b>	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Facilities

	YTD Actual		YTD Budget	Variance To Budget	% To Budget	Total Year Budget
	Prior	Current				
<b>Tennis Operations</b>						
Program 100 - Operations						
Revenue	\$ 426,981	\$ 391,455	\$ 360,451	\$ 31,004	7.9%	360,451
Expense	<u>1,204,426</u>	<u>1,165,122</u>	<u>1,184,628</u>	(19,506)	-1.7%	1,184,628
Surplus (Deficit):	(777,445)	(773,668)	(824,177)	50,509	-197.6% Gr. Margin (YTD)	(824,177)
Program: 120 - Pro Shop						
Revenue	102,846	107,379	105,250	2,129	2.0%	105,250
Expense	<u>91,998</u>	<u>85,802</u>	<u>87,949</u>	(2,147)	-2.5%	87,949
Surplus (Deficit):	10,847	21,578	17,301	4,277	20.1% Gr. Margin (YTD)	17,301
Program: 160 - Basic Tennis						
Revenue	239,137	239,650	253,200	(13,550)	-5.7%	253,200
Expense	<u>58,610</u>	<u>58,799</u>	<u>68,732</u>	(9,933)	-16.9%	68,732
Surplus (Deficit):	180,526	180,851	184,468	(3,617)	75.5% Gr. Margin (YTD)	184,468
Program: 161 - Jr. Excellence						
Revenue	154,449	198,506	149,745	48,761	24.6%	149,745
Expense	<u>60,040</u>	<u>76,462</u>	<u>70,212</u>	<u>6,250</u>	8.2%	70,212
Surplus (Deficit):	94,409	122,043	79,533	42,510	61.5% Gr. Margin (YTD)	79,533
Program: 162 - Camps						
Revenue	223,094	210,059	217,636	(7,577)	-3.6%	217,636
Expense	<u>85,964</u>	<u>81,023</u>	<u>85,167</u>	(4,144)	-5.1%	85,167
Surplus (Deficit):	137,130	129,036	132,469	(3,433)	61.4% Gr. Margin (YTD)	132,469
Program: 163 - Jr. Special						
Revenue	31,419	24,288	30,996	(6,708)	-27.6%	30,996
Expense	<u>7,389</u>	<u>4,895</u>	<u>7,380</u>	<u>(2,485)</u>	-50.8%	7,380
Surplus (Deficit):	24,030	19,393	23,616	(4,223)	79.8% Gr. Margin (YTD)	23,616 Gr. Margin (2017)
Program: 164 - Private Lessons						
Revenue	190,093	205,584	214,225	(8,641)	-4.2%	214,225
Expense	<u>108,751</u>	<u>121,387</u>	<u>109,675</u>	<u>11,712</u>	9.6%	109,675
Surplus (Deficit):	81,342	84,197	104,550	(20,353)	41.0% Gr. Margin (YTD)	104,550
Program: 165 - Adult Basic Tennis						
Revenue	63,121	65,420	68,180	(2,760)	-4.2%	68,180
Expense	<u>23,657</u>	<u>20,539</u>	<u>26,650</u>	<u>(6,111)</u>	-29.8%	26,650
Surplus (Deficit):	39,464	44,882	41,530	3,352	68.6% Gr. Margin (YTD)	41,530
Program: 166 - Adult Drill						
Revenue	574,756	570,700	592,154	(21,454)	-3.8%	592,154
Expense	<u>264,106</u>	<u>254,709</u>	<u>294,175</u>	<u>(39,466)</u>	-15.5%	294,175
Surplus (Deficit):	310,650	315,990	297,979	18,011	55.4% Gr. Margin (YTD)	297,979
Program: 167 - Baby Sitting						
Revenue	4,100	1,438	5,000	(3,562)	-247.7%	5,000
Expense	<u>3,918</u>	<u>2,004</u>	<u>5,100</u>	<u>(3,096)</u>	-154.5%	5,100
Surplus (Deficit):	182	(566)	(100)	(466)	-39.4% Gr. Margin (YTD)	(100)
Program: 168 - Special Events						
Revenue	17,357	21,702	20,800	902	4.2%	20,800
Expense	<u>2,173</u>	<u>4,058</u>	<u>2,288</u>	<u>1,770</u>	43.6%	2,288
Surplus (Deficit):	15,184	17,644	18,512	(868)	81.3% Gr. Margin (YTD)	18,512
<b>Total Tennis Operations</b>						
Revenue	\$ 2,027,352	\$ 2,036,181	\$ 2,017,637	\$ 18,544	0.9%	\$ 2,017,637
Expense	<u>1,911,033</u>	<u>1,874,801</u>	<u>1,941,956</u>	<u>(67,155)</u>	-3.6%	1,941,956
Surplus (Deficit):	\$ 116,320	\$ 161,381	\$ 75,681	\$ 85,700	7.9% Gr. Margin (YTD)	\$ 75,681



**Wilmette Park District**  
Revenue and Expense Statement  
Fiscal Year 2018  
**As of December 31, 2018-Unaudited**

**Golf Operations**

Revenue	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
Daily Fees	\$599,718	\$700,610	\$773,800	(\$73,189)	-9.5%	\$773,800	
Fee Revenue	239,475	189,293	253,814	(64,521)	-25.4%	253,814	
Membership Fees	308,924	241,896	272,115	(30,219)	-11.1%	272,115	
Rental Revenue	161,767	177,570	203,920	(26,350)	-12.9%	203,920	
Retail Sales	111,157	111,756	125,000	(13,244)	-10.6%	125,000	
Miscellaneous Revenue	<u>147,127</u>	<u>151,411</u>	<u>181,550</u>	<u>(30,139)</u>	<u>-16.6%</u>	<u>181,550</u>	
<b>Total Revenue</b>	<b><u>\$1,568,168</u></b>	<b><u>\$1,572,537</u></b>	<b><u>\$1,810,199</u></b>	<b><u>(\$237,662)</u></b>	<b><u>-13.1%</u></b>	<b><u>\$1,810,199</u></b>	
<b>Expenses</b>							
Salaries & Wages	\$829,598	\$748,485	\$822,425	(\$73,940)	-9.0%	\$822,425	
Employee Benefits	127,457	117,173	133,645	(16,473)	-12.3%	133,645	
Contract Services	102,830	100,005	108,179	(8,173)	-7.6%	108,179	
Utilities	85,290	85,901	82,252	3,650	4.4%	82,252	
Supplies	290,410	289,187	307,974	(18,787)	-6.1%	307,974	
Repairs	<u>91,394</u>	<u>83,418</u>	<u>94,464</u>	<u>(11,046)</u>	<u>-11.7%</u>	<u>94,464</u>	
Operating Expenses	<u>\$1,526,979</u>	<u>\$1,424,170</u>	<u>\$1,548,939</u>	<u>(\$124,769)</u>	<u>-8.1%</u>	<u>\$1,548,939</u>	
Operating Surplus (Deficit)	\$41,189	\$148,367	\$261,260	(\$112,893)	-43.2%	\$261,260	
Operating Capital	6,608	10,410	10,760	(350)	-3.3%	10,760	
Capital Transfer	129,948	0	0	0	N/A	0	
Overhead Transfer	<u>318,053</u>	<u>318,053</u>	<u>318,180</u>	<u>(127)</u>	<u>0.0%</u>	<u>318,180</u>	
Non Operating Expenses	\$454,609	\$328,462	\$328,940	(\$478)	-0.1%	\$328,940	
<b>Total Expenses</b>	<b><u>\$1,981,588</u></b>	<b><u>\$1,752,632</u></b>	<b><u>\$1,877,879</u></b>	<b><u>(\$125,246)</u></b>	<b><u>-6.7%</u></b>	<b><u>\$1,877,879</u></b>	
<b>Net Surplus (Deficit)</b>	<b><u>(\$413,421)</u></b>	<b><u>(\$180,096)</u></b>	<b><u>(\$67,680)</u></b>	<b><u>(\$112,416)</u></b>		<b><u>(\$67,680)</u></b>	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Facilities

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
<b>Golf Operations</b>						
Program 100 - Operations						
Revenue	\$ 1,121,678	\$ 1,184,733	\$ 1,343,359	\$ (158,626)	-13.4%	1,343,359
Expense	<u>922,345</u>	<u>783,412</u>	<u>836,461</u>	<u>(53,049)</u>	-6.8%	836,461
Surplus (Deficit):	199,333	401,322	506,898	(105,576)	33.9%	506,898
Gr. Margin (YTD)						
Program: 120 - Pro Shop						
Revenue	122,977	121,056	134,150	(13,094)	-10.8%	134,150
Expense	<u>91,863</u>	<u>94,068</u>	<u>104,909</u>	<u>(10,841)</u>	-11.5%	104,909
Surplus (Deficit):	31,114	26,988	29,241	(2,253)	22.3%	29,241
Gr. Margin (YTD)						
Program: 170 - Lessons - Private						
Revenue	42,316	13,900	40,770	(26,870)	-193.3%	40,770
Expense	<u>30,581</u>	<u>13,005</u>	<u>33,915</u>	<u>(20,910)</u>	-160.8%	33,915
Surplus (Deficit):	11,735	895	6,855	(5,960)	6.4%	6,855
Gr. Margin (YTD)						
Program: 171 - Lessons - Group						
Revenue	14,433	14,017	6,533	7,484	53.4%	6,533
Expense	<u>9,038</u>	<u>4,250</u>	<u>3,000</u>	<u>1,250</u>	29.4%	3,000
Surplus (Deficit):	5,396	9,767	3,533	6,234	69.7%	3,533
Gr. Margin (YTD)						
Program: 172 - Camps						
Revenue	66,246	63,687	78,411	(14,724)	-23.1%	78,411
Expense	<u>28,310</u>	<u>22,361</u>	<u>39,248</u>	<u>(16,887)</u>	-75.5%	39,248
Surplus (Deficit):	37,936	41,325	39,163	2,162	64.9%	39,163
Gr. Margin (YTD)						
Program: 176 - Maintenance						
Revenue	738	1,007	500	507	50.3%	500
Expense	<u>759,541</u>	<u>700,219</u>	<u>719,516</u>	<u>(19,297)</u>	-2.8%	719,516
Surplus (Deficit):	(758,803)	(699,212)	(719,016)	19,804	-69435.2%	(719,016)
Gr. Margin (YTD)						
Program: 178 - Driving Range						
Revenue	121,711	102,062	125,476	(23,414)	-22.9%	125,476
Expense	<u>19,778</u>	<u>15,186</u>	<u>20,650</u>	<u>(5,464)</u>	-36.0%	20,650
Surplus (Deficit):	101,932	86,876	104,826	(17,950)	85.1%	104,826
Gr. Margin (YTD)						
Program: 179 - Golf Project Surcharge						
Revenue	78,069	72,075	81,000	(8,926)	-12.4%	81,000
Expense	<u>120,132</u>	<u>120,132</u>	<u>120,180</u>	<u>(48)</u>	0.0%	120,180
Surplus (Deficit):	(42,063)	(48,057)	(39,180)	(8,877)	-66.7%	(39,180)
Gr. Margin (YTD)						
<b>Total Golf Operations</b>						
Revenue	\$ 1,568,168	\$ 1,572,537	\$ 1,810,199	\$ (237,662)	-15.1%	1,810,199
Expense	<u>1,981,588</u>	<u>1,752,632</u>	<u>1,877,879</u>	<u>(125,246)</u>	-7.1%	1,877,879
Surplus (Deficit):	\$ (413,421)	\$ (180,096)	\$ (67,680)	\$ (112,416)	-11.5%	(67,680)
Gr. Margin (YTD)						



**Wilmette Park District**  
**Revenue and Expense Statement**  
**Fiscal Year 2018**  
**As of December 31, 2018-Unaudited**

**Ice Operations**

	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
<b>Revenue</b>							
Daily Fees	\$74,114	\$79,868	\$73,675	\$6,193	8.4%	\$73,675	
Fee Revenue	458,942	412,675	492,363	(79,688)	-16.2%	492,363	
Membership Fees	30,621	38,456	35,400	3,056	8.6%	35,400	
Rental Revenue	836,675	897,533	874,225	23,308	2.7%	874,225	
Miscellaneous Revenue	31,469	29,402	30,780	(1,377)	-4.5%	30,780	
<b>Total Revenue</b>	<b>\$1,431,822</b>	<b>\$1,457,934</b>	<b>\$1,506,443</b>	<b>(\$48,508)</b>	<b>-3.2%</b>	<b>\$1,506,443</b>	
<b>Expenses</b>							
Salaries & Wages	\$450,062	\$477,321	\$466,131	\$11,190	2.4%	\$466,131	
Employee Benefits	70,982	89,691	72,552	17,139	23.6%	72,552	
Contract Services	88,685	101,975	144,085	(42,111)	-29.2%	144,085	
Utilities	161,163	158,940	161,814	(2,874)	-1.8%	161,814	
Supplies	37,714	30,318	38,089	(7,771)	-20.4%	38,089	
Repairs	35,840	21,076	20,101	975	4.8%	20,101	
Operating Expenses	\$844,445	\$879,319	\$902,771	(\$23,451)	-2.6%	\$902,772	
Operating Surplus (Deficit)	\$587,377	\$578,615	\$603,672	(\$25,057)	-4.2%	\$603,671	
Operating Capital	4,629	1,836	4,000	(2,164)	-54.1%	4,000	
Capital Transfer	199,920	199,920	199,920	0	0.0%	200,000	
Overhead Transfer	269,392	269,392	269,580	(187)	-0.1%	269,500	
Non Operating Expenses	\$473,941	\$471,149	\$473,500	(\$2,351)	-0.5%	\$473,500	
<b>Total Expenses</b>	<b>\$1,318,386</b>	<b>\$1,350,468</b>	<b>\$1,376,270</b>	<b>(\$25,803)</b>	<b>-1.9%</b>	<b>\$1,376,272</b>	
<b>Net Surplus (Deficit)</b>	<b>\$113,436</b>	<b>\$107,466</b>	<b>\$130,172</b>	<b>(\$22,706)</b>		<b>\$130,171</b>	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Facilities

	YTD Actual		YTD Budget	Variance To Budget	% To Budget	Total Year Budget
	Prior	Current				
<b>Ice Operations</b>						
Program 100 - Operations						
Revenue	\$ 950,378	\$ 1,026,432	\$ 993,407	\$ 33,025	3.2%	\$ 993,407
Expense	<u>1,224,423</u>	<u>1,256,837</u>	<u>1,277,688</u>	(20,851)	-1.7%	<u>1,277,688</u>
Surplus (Deficit):	(274,045)	(230,404)	(284,281)	53,876	-22.4%	(284,281)
Gr. Margin (YTD)						
Program: 190 - Lessons - Beginner						
Revenue	63,193	58,604	69,757	(11,153)	-19.0%	69,757
Expense	<u>20,739</u>	<u>19,311</u>	<u>20,830</u>	(1,519)	-7.9%	<u>20,830</u>
Surplus (Deficit):	42,454	39,292	48,926	(9,634)	67.0%	48,926
Gr. Margin (YTD)						
Program: 192 - Lessons - Intermediate						
Revenue	90,361	92,817	101,900	(9,083)	-9.8%	101,900
Expense	<u>6,364</u>	<u>7,504</u>	<u>6,878</u>	626	8.3%	<u>6,878</u>
Surplus (Deficit):	83,997	85,313	95,022	(9,709)	91.9%	95,022
Gr. Margin (YTD)						
Program: 193 - Lessons - Advanced						
Revenue	90,024	86,892	94,218	(7,326)	-8.4%	94,218
Expense	<u>13,192</u>	<u>20,391</u>	<u>14,076</u>	6,315	31.0%	<u>14,076</u>
Surplus (Deficit):	76,832	66,502	80,142	(13,640)	76.5%	80,142
Gr. Margin (YTD)						
Program: 194 - Lessons - Teen/Adult						
Revenue	2,170	2,233	2,274	(41)	-1.8%	2,274
Expense	<u>109</u>	<u>25</u>	<u>257</u>	(232)	-933.9%	<u>257</u>
Surplus (Deficit):	2,061	2,208	2,017	191	98.9%	2,017
Gr. Margin (YTD)						
Program: 195 - Lessons - Hockey						
Revenue	51,292	43,899	60,932	(17,033)	-38.8%	60,932
Expense	<u>6,815</u>	<u>5,104</u>	<u>7,602</u>	(2,498)	-48.9%	<u>7,602</u>
Surplus (Deficit):	44,477	38,795	53,331	(14,536)	88.4%	53,331
Gr. Margin (YTD)						
Program: 196 - Camps						
Revenue	81,385	54,651	85,312	(30,661)	-56.1%	85,312
Expense	<u>17,895</u>	<u>17,039</u>	<u>19,059</u>	(2,020)	-11.9%	<u>19,059</u>
Surplus (Deficit):	63,490	37,612	66,253	(28,641)	68.8%	66,253
Gr. Margin (YTD)						
Program: 197 - Ice Show						
Revenue	44,589	39,223	43,422	(4,199)	-10.7%	43,422
Expense	<u>27,403</u>	<u>22,802</u>	<u>27,806</u>	22,802	100.0%	<u>27,806</u>
Surplus (Deficit):	17,187	16,421	15,617	(27,001)	41.9%	15,617
Gr. Margin (YTD)						
Program: 198 - Summer Competitive						
Revenue	53,804	49,763	50,424	(661)	-1.3%	50,424
Expense	<u>0</u>	<u>0</u>	<u>0</u>	0	N/A	<u>0</u>
Surplus (Deficit):	53,804	49,763	50,424	(661)	100.0%	50,424
Gr. Margin (YTD)						
Program: 199 - Special Events						
Revenue	4,626	3,418	4,796	(1,378)	-40.3%	4,796
Expense	<u>1,446</u>	<u>1,455</u>	<u>2,075</u>	(620)	-42.6%	<u>2,075</u>
Surplus (Deficit):	3,180	1,963	2,721	(758)	57.4%	2,721
Gr. Margin (YTD)						
<b>Total Ice Operations</b>						
Revenue	\$ 1,431,822	\$ 1,457,934	\$ 1,506,443	\$ (48,508)	-3.3%	\$ 1,506,443
Expense	<u>1,318,386</u>	<u>1,350,468</u>	<u>1,376,271</u>	2,003	0.1%	<u>1,376,271</u>
Surplus (Deficit):	\$ 113,436	\$ 107,466	\$ 130,172	\$ (50,511)	7.4%	\$ 130,172
Gr. Margin (YTD)						



**Wilmette Park District**  
**Revenue and Expense Statement**  
**Fiscal Year 2018**  
**As of December 31, 2018-Unaudited**

**Platform Tennis**

	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
<b>Revenue</b>							
Fee Revenue	\$167,401	\$180,619	\$157,840	\$22,779	14.4%	\$157,840	
Membership Fees	166,983	180,555	179,324	1,231	0.7%	179,324	
Rental Revenue	12,024	16,442	12,806	3,636	28.4%	12,806	
Retail Sales	5,451	4,057	4,800	(743)	-15.5%	4,800	
Miscellaneous Revenue	400	0	0	0	N/A	0	
<b>Total Revenue</b>	<b>\$352,259</b>	<b>\$381,672</b>	<b>\$354,770</b>	<b>\$26,902</b>	<b>7.6%</b>	<b>\$354,770</b>	
<b>Expenses</b>							
Salaries & Wages	\$186,396	\$195,942	\$179,102	\$16,840	9.4%	\$179,102	
Employee Benefits	473	274	442	(168)	-38.1%	442	
Contract Services	39,350	49,701	45,417	4,284	9.4%	45,417	
Utilities	17,139	17,191	16,002	1,189	7.4%	16,002	
Supplies	4,934	1,254	7,123	(5,869)	-82.4%	7,123	
Repairs	795	3,593	5,000	(1,407)	-28.1%	5,000	
Operating Expenses	\$249,086	\$267,955	\$253,086	\$14,868	5.9%	\$253,086	
Operating Surplus (Deficit)	\$103,172	\$113,717	\$101,683	\$12,034	11.8%	\$101,684	
Operating Capital	3,891	0	1,000	(1,000)	-100.0%	1,000	
Capital Transfer	49,980	49,980	49,980	0	0.0%	50,000	
Overhead Transfer	27,489	27,489	27,520	(31)	-0.1%	27,500	
Non Operating Expenses	\$81,360	\$77,469	\$78,500	(\$1,031)	-1.3%	\$78,500	
<b>Total Expenses</b>	<b>\$330,446</b>	<b>\$345,424</b>	<b>\$331,586</b>	<b>\$13,837</b>	<b>4.2%</b>	<b>\$331,586</b>	
<b>Net Surplus (Deficit)</b>	<b>\$21,813</b>	<b>\$36,248</b>	<b>\$23,183</b>	<b>\$13,065</b>		<b>\$23,184</b>	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Facilities

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
<b>Platform Tennis</b>						
Program 100 - Operations						
Revenue	\$ 204,226	\$ 222,121	\$ 218,130	\$ 3,991	1.8%	\$ 218,130
Expense	<u>243,371</u>	<u>215,831</u>	<u>223,291</u>	(7,460)	-3.5%	<u>223,291</u>
Surplus (Deficit):	\$ (39,145)	\$ 6,290	\$ (5,162)	\$ 11,452	2.8%	\$ (5,162)
					Gr. Margin (YTD)	
Program: 120 - Pro Shop						
Revenue	5,451	4,057	4,800	(743)	-18.3%	4,800
Expense	<u>3,262</u>	<u>0</u>	<u>2,823</u>	(2,823)	N/A	<u>2,823</u>
Surplus (Deficit):	2,189	4,057	1,977	2,080	100.0%	1,977
					Gr. Margin (YTD)	
Program: 180 - Lessons						
Revenue	142,581	155,494	131,840	23,654	15.2%	131,840
Expense	<u>83,813</u>	<u>129,593</u>	<u>105,472</u>	<u>24,121</u>	18.6%	<u>105,472</u>
Surplus (Deficit):	58,769	25,901	26,368	(467)	16.7%	26,368
					Gr. Margin (YTD)	
<b>Total Platform Tennis</b>						
Revenue	\$ 352,259	\$ 381,672	\$ 354,770	\$ 26,902	7.0%	\$ 354,770
Expense	<u>330,446</u>	<u>345,424</u>	<u>331,586</u>	<u>13,837</u>	4.0%	<u>331,586</u>
Surplus (Deficit):	\$ 21,813	\$ 36,248	\$ 23,183	\$ 13,065	9.5%	\$ 23,183
					Gr. Margin (YTD)	
<b>Total Recreation Facilities</b>						
Revenue	\$ 6,354,110	\$ 6,415,539	\$ 6,611,645	\$ (196,105)	-3.1%	\$ 6,611,645
Expense	<u>6,460,052</u>	<u>6,128,019</u>	<u>6,411,637</u>	<u>(255,813)</u>	-4.2%	<u>6,411,637</u>
Surplus (Deficit):	\$ (105,942)	\$ 287,520	\$ 200,007	\$ 59,707	4.5%	\$ 200,007
					Gr. Margin (YTD)	

# Recreation

CRC Programs, Fitness, Gillson and Older Adults

## Budget Review

Summary by Revenue/Expense Category

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**Wilmette Park District**  
**Revenue and Expense Statement**  
**Fiscal Year 2018**  
**As of December 31, 2018-Unaudited**

**Recreation**

(CRC, Fitness, Lakefront and  
Older Adults Combined)

Revenue	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
Property Taxes	\$288,658	\$301,508	\$306,000	(\$4,492)	-1.5%	\$306,000	
Daily Fees	439,886	518,295	478,896	39,399	8.2%	478,896	
Fee Revenue	8,490,317	8,432,911	8,807,355	(374,443)	-4.3%	8,807,355	
Membership Fees	1,066,696	995,082	1,069,617	(74,535)	-7.0%	1,069,617	
Rental Revenue	627,897	647,104	637,654	9,450	1.5%	637,654	
Retail Sales	18,926	18,591	21,005	(2,414)	-11.5%	21,005	
Miscellaneous Revenue	77,336	74,111	66,538	7,572	11.4%	66,538	
<b>Total Revenue</b>	<b>\$11,009,716</b>	<b>\$10,987,602</b>	<b>\$11,387,065</b>	<b>(\$399,463)</b>	<b>-3.5%</b>	<b>\$11,387,065</b>	
<b>Expenses</b>							
Salaries & Wages	\$4,145,042	\$4,242,077	\$4,263,946	(\$21,869)	-0.5%	\$4,263,946	
Employee Benefits	443,257	511,204	482,320	28,884	6.0%	482,321	
Contract Services	2,088,623	2,036,801	2,072,080	(35,279)	-1.7%	2,072,079	
Utilities	270,502	277,519	267,445	10,074	3.8%	267,443	
Supplies	569,749	547,731	574,724	(26,993)	-4.7%	574,722	
Repairs	54,112	46,111	62,670	(16,559)	-26.4%	62,670	
Operating Expenses	\$7,571,285	\$7,661,442	\$7,723,185	(\$61,743)	-0.8%	\$7,723,181	
Operating Surplus (Deficit)	\$3,438,431	\$3,326,160	\$3,663,880	(\$337,720)	-9.2%	\$3,663,884	
Operating Capital	8,633	5,892	17,791	(11,899)	-66.9%	17,791	
Capital Transfer	414,834	414,834	414,834	0	0.0%	415,000	
Overhead Transfer	1,309,944	1,309,945	1,310,634	(690)	-0.1%	1,310,469	
Non Operating Expenses	\$1,733,411	\$1,730,671	\$1,743,259	(\$12,588)	-0.7%	\$1,743,260	
<b>Total Expenses</b>	<b>\$9,304,696</b>	<b>\$9,392,113</b>	<b>\$9,466,444</b>	<b>(\$74,331)</b>	<b>-0.8%</b>	<b>\$9,466,441</b>	
<b>Net Surplus (Deficit)</b>	<b>\$1,705,020</b>	<b>\$1,595,489</b>	<b>\$1,920,621</b>	<b>(\$325,132)</b>		<b>\$1,920,624</b>	



**Wilmette Park District**  
**Revenue and Expense Statement**  
**Fiscal Year 2018**  
**As of December 31, 2018-Unaudited**

**Recreation Operations**

(Including Halloween Happening and 3rd of July)	Year-To-Date			YTD Variance		Total Year Budget 2018
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget \$	%	
<b>Revenue</b>						
Property Taxes	\$288,658	\$301,508	\$306,000	(\$4,492)	-1.5%	\$306,000
Fee Revenue	25,677	23,103	24,730	(1,627)	-6.6%	24,730
Miscellaneous Revenue	<u>24,019</u>	<u>26,257</u>	<u>24,023</u>	<u>2,234</u>	9.3%	<u>24,023</u>
<b>Total Revenue</b>	<b><u>\$338,354</u></b>	<b><u>\$350,868</u></b>	<b><u>\$354,753</u></b>	<b><u>(\$3,885)</u></b>	<b>-1.1%</b>	<b><u>\$354,753</u></b>
<b>Expenses</b>						
Salaries & Wages	\$12,478	\$14,429	\$14,877	(\$447)	-3.0%	\$14,877
Employee Benefits	0	0	0	0	N/A	0
Contract Services	152,178	175,645	171,195	4,450	2.6%	171,195
Utilities	6,158	5,362	5,735	(373)	-6.5%	5,735
Supplies	45,749	36,113	44,755	(8,642)	-19.3%	44,755
Repairs	0	0	0	0	N/A	0
Operating Expenses	\$216,564	\$231,549	\$236,562	(\$5,013)	-2.1%	\$236,562
Operating Surplus (Deficit)	\$121,790	\$119,319	\$118,192	\$1,128	1.0%	\$118,191
Operating Capital	0	0	0	0	N/A	0
Capital Transfer	0	0	0	0	N/A	0
Overhead Transfer - Debt	<u>72,940</u>	<u>72,940</u>	<u>72,969</u>	<u>(29)</u>	0.0%	<u>72,969</u>
Non Operating Expenses	\$72,940	\$72,940	\$72,969	(\$29)	0.0%	\$72,969
<b>Total Expenses</b>	<b><u>\$289,503</u></b>	<b><u>\$304,489</u></b>	<b><u>\$309,531</u></b>	<b><u>(\$5,042)</u></b>	<b>-1.6%</b>	<b><u>\$309,531</u></b>
<b>Net Surplus (Deficit)</b>	<b>\$48,851</b>	<b>\$46,379</b>	<b>\$45,223</b>	<b>\$1,157</b>		<b>\$45,222</b>



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
<b>Recreation</b>						
Program 100 - Operations						
Revenue	\$ 297,938	\$ 324,302	\$ 316,259	\$ 8,043	2.5%	\$ 316,259
Expense	<u>156,569</u>	<u>179,840</u>	<u>175,399</u>	<u>4,441</u>	2.5%	<u>175,699</u>
Surplus (Deficit):	141,369	144,462	140,860	3,602	44.5%	\$ 140,560
Gr. Margin (YTD)						
Program 101 - Halloween Happening						
Revenue	16,928	13,924	14,694	(770)	-5.5%	14,694
Expense	<u>23,365</u>	<u>21,093</u>	<u>21,039</u>	<u>54</u>	0.3%	<u>21,039</u>
Surplus (Deficit):	(6,438)	(7,170)	(6,345)	(825)	-51.5%	(6,345)
Gr. Margin (YTD)						
Program 103 - D39 Bike Safety Program						
Revenue	1,675	0	1,800	(1,800)	N/A	1,800
Expense	<u>1,675</u>	<u>1,800</u>	<u>1,800</u>	<u>0</u>	0.0%	<u>1,800</u>
Surplus (Deficit):	0	(1,800)	0	(1,800)	N/A	0
Gr. Margin (YTD)						
Program 104 - 4th of July						
Revenue	21,813	12,643	22,000	(9,358)	-74.0%	22,000
Expense	<u>107,451</u>	<u>101,756</u>	<u>110,493</u>	<u>(8,737)</u>	-8.6%	<u>110,493</u>
Surplus (Deficit):	(85,637)	(89,113)	(88,493)	(621)	-704.9%	(88,493)
Gr. Margin (YTD)						
Program 106 - Misc Events						
Revenue	0	0	0	0	N/A	0
Expense	<u>443</u>	<u>0</u>	<u>500</u>	<u>(500)</u>	N/A	<u>500</u>
Surplus (Deficit):	(443)	0	(500)	500	N/A	(500)
Gr. Margin (YTD)						
<b>Total Recreation Operations</b>						
Revenue	\$ 338,354	\$ 350,868	\$ 354,753	\$ (3,885)	-1.1%	\$ 354,753
Expense	<u>289,503</u>	<u>304,489</u>	<u>309,231</u>	<u>(4,742)</u>	-1.6%	<u>309,531</u>
Surplus (Deficit):	\$ 48,851	\$ 46,379	\$ 45,523	\$ 857	13.2%	\$ 45,223
Gr. Margin (YTD)						

### CRC Administration

Program 100 - Operations						
Revenue	\$ 97,311	\$ 89,371	\$ 97,529	\$ (8,157)	-9.1%	\$ 97,529
Expense	<u>(72,513)</u>	<u>(98,549)</u>	<u>(183,734)</u>	<u>85,184</u>	-86.4%	<u>(183,734)</u>
Surplus (Deficit):	\$ 169,824	\$ 187,920	\$ 281,262	\$ (93,342)	210.3%	\$ 281,262
Gr. Margin (YTD)						



**Wilmette Park District**  
**Revenue and Expense Statement**  
**Fiscal Year 2018**  
**As of December 31, 2018-Unaudited**

**Community Recreation**

Center (All Program Areas Excluding Center Fitness) <b>Revenue</b>	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
Daily Fees	\$78,236	\$76,385	\$104,388	(\$28,003)	-26.8%	\$104,388	
Fee Revenue	7,568,940	7,599,628	7,897,326	(297,698)	-3.8%	7,897,326	
Membership Fees	44,704	46,068	35,535	10,533	29.6%	35,535	
Rental Revenue	128,799	127,389	127,044	345	0.3%	127,044	
Retail Sales	18,876	18,591	21,005	(2,414)	-11.5%	21,005	
Miscellaneous Revenue	12,053	15,650	18,335	(2,685)	-14.6%	18,335	
<b>Total Revenue</b>	<b>\$7,851,608</b>	<b>\$7,883,710</b>	<b>\$8,203,633</b>	<b>(\$319,923)</b>	<b>-3.9%</b>	<b>\$8,203,633</b>	
<b>Expenses</b>							
Salaries & Wages	\$3,000,699	\$3,062,159	\$3,063,639	(\$1,480)	0.0%	\$3,063,638	
Employee Benefits	321,704	362,992	349,813	13,179	3.8%	349,813	
Contract Services	1,663,984	1,617,587	1,615,836	1,751	0.1%	1,615,835	
Utilities	206,544	219,840	207,081	12,759	6.2%	207,080	
Supplies	355,226	379,484	387,898	(8,414)	-2.2%	387,898	
Repairs	24,604	25,050	28,660	(3,609)	-12.6%	28,660	
Operating Expenses	\$5,572,762	\$5,667,112	\$5,652,927	\$14,185	0.3%	\$5,652,924	
Operating Surplus (Deficit)	\$2,278,846	\$2,216,598	\$2,550,706	(\$334,108)	-13.1%	\$2,550,709	
Operating Capital	4,278	4,115	7,666	(3,550)	-46.3%	7,666	
Capital Transfer	339,864	339,864	339,864	0	0.0%	340,000	
Overhead Transfer	654,488	654,488	654,886	(397)	-0.1%	654,750	
Non Operating Expenses	\$998,630	\$998,468	\$1,002,415	(\$3,948)	-0.4%	\$1,002,416	
<b>Total Expenses</b>	<b>\$6,571,392</b>	<b>\$6,665,580</b>	<b>\$6,655,342</b>	<b>\$10,238</b>	<b>0.2%</b>	<b>\$6,655,340</b>	
<b>Net Surplus (Deficit)</b>	<b>\$1,280,216</b>	<b>\$1,218,131</b>	<b>\$1,548,291</b>	<b>(\$330,160)</b>		<b>\$1,548,293</b>	



**Wilmette Park District**  
**Revenue and Expense Statement**  
**Fiscal Year 2018**  
**As of December 31, 2018-Unaudited**

**CRC Operations**

	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
<b>Revenue</b>							
Rental Revenue	\$85,008	\$78,395	\$84,395	(\$6,000)	-7.1%	\$84,395	
Retail Sales	4,337	3,855	4,040	(185)	-4.6%	4,040	
Miscellaneous Revenue	<u>7,967</u>	<u>7,121</u>	<u>9,093</u>	<u>(1,972)</u>	-21.7%	<u>9,093</u>	
<b>Total Revenue</b>	<b><u>\$97,311</u></b>	<b><u>\$89,371</u></b>	<b><u>\$97,529</u></b>	<b><u>(\$8,157)</u></b>	<b>-8.4%</b>	<b><u>\$97,528</u></b>	
<b>Expenses</b>							
Salaries & Wages	\$431,414	\$436,168	\$408,920	\$27,247	6.7%	\$408,920	
Employee Benefits	127,843	129,110	125,139	3,971	3.2%	125,139	
Contract Services	432,320	391,177	352,146	39,031	11.1%	352,146	
Utilities	199,691	207,725	193,329	14,396	7.4%	193,329	
Supplies	31,733	32,437	27,457	4,980	18.1%	27,457	
Repairs	<u>22,591</u>	<u>23,627</u>	<u>27,110</u>	<u>(3,483)</u>	-12.8%	<u>27,110</u>	
Operating Expenses	\$1,245,593	\$1,220,242	\$1,134,101	\$86,141	7.6%	\$1,134,101	
Operating Surplus (Deficit)	(\$1,148,282)	(\$1,130,871)	(\$1,036,572)	(\$94,299)	9.1%	(\$1,036,573)	
Operating Capital	1,866	1,180	2,666	(1,486)	-55.7%	2,666	
Capital Transfer	339,864	339,864	339,864	0	0.0%	340,000	
Overhead Transfer	<u>(1,659,835)</u>	<u>(1,659,835)</u>	<u>(1,660,364)</u>	<u>529</u>	0.0%	<u>(1,660,500)</u>	
Non Operating Expenses	(\$1,318,106)	(\$1,318,792)	(\$1,317,835)	(\$957)	0.1%	(\$1,317,834)	
<b>Total Expenses</b>	<b>(\$72,513)</b>	<b>(\$98,549)</b>	<b>(\$183,734)</b>	<b>\$85,185</b>	<b>-46.4%</b>	<b>(\$183,733)</b>	
<b>Net Surplus (Deficit)</b>	<b>\$169,824</b>	<b>\$187,920</b>	<b>\$281,263</b>	<b>(\$93,342)</b>		<b>\$281,261</b>	



**Wilmette Park District**  
**Revenue and Expense Statement**  
**Fiscal Year 2018**  
**As of December 31, 2018-Unaudited**

**Center for the Arts**

	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
<b>Revenue</b>							
Daily Fees	\$21,930	\$21,145	\$22,132	(\$987)	-4.5%	\$22,132	
Fee Revenue	596,605	630,104	669,520	(39,417)	-5.9%	669,520	
Retail Sales	787	594	1,262	(668)	-53.0%	1,262	
Miscellaneous Revenue	250	640	570	70	12.3%	570	
<b>Total Revenue</b>	<b><u>\$619,571</u></b>	<b><u>\$652,482</u></b>	<b><u>\$693,484</u></b>	<b><u>(\$41,002)</u></b>	<b>-5.9%</b>	<b><u>\$693,484</u></b>	
<b>Expenses</b>							
Salaries & Wages	\$275,748	\$267,626	\$287,310	(\$19,684)	-6.9%	\$287,310	
Employee Benefits	24,746	26,272	25,517	755	3.0%	25,517	
Contract Services	39,620	39,075	46,332	(7,257)	-15.7%	46,332	
Utilities	684	671	962	(290)	-30.2%	962	
Supplies	59,978	61,836	70,282	(8,446)	-12.0%	70,282	
Repairs	536	342	250	92	36.8%	250	
Operating Expenses	\$401,312	\$395,823	\$430,653	(\$34,830)	-8.1%	\$430,653	
Operating Surplus (Deficit)	\$218,259	\$256,659	\$262,831	(\$6,172)	-2.3%	\$262,831	
Overhead Transfer	<u>303,628</u>	<u>303,628</u>	<u>303,750</u>	<u>(122)</u>	<u>0.0%</u>	<u>303,750</u>	
Non Operating Expenses	\$303,628	\$303,628	\$303,750	(\$122)	0.0%	\$303,750	
<b>Total Expenses</b>	<b><u>\$704,940</u></b>	<b><u>\$699,451</u></b>	<b><u>\$734,403</u></b>	<b><u>(\$34,952)</u></b>	<b>-4.8%</b>	<b><u>\$734,403</u></b>	
<b>Net Surplus (Deficit)</b>	<b><u>(\$85,369)</u></b>	<b><u>(\$46,969)</u></b>	<b><u>(\$40,919)</u></b>	<b><u>(\$6,050)</u></b>		<b><u>(\$40,919)</u></b>	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	Prior	YTD Actual Current	YTD Budget	Variance To Budget	% To Budget	Total Year Budget
<b>Center for the Arts</b>						
Program 201 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
Expense	410,714	401,475	407,805	(6,330)	-1.6%	407,805
Surplus (Deficit):	(410,714)	(401,475)	(407,805)	6,330	N/A	(407,805)
					Gr. Margin (YTD)	
Program: 202 - Pre-School Art						
Revenue	10,678	7,355	14,539	(7,184)	-97.7%	14,539
Expense	8,406	5,428	9,583	(4,155)	-76.5%	9,583
Surplus (Deficit):	2,272	1,927	4,957	(3,030)	26.2%	4,957
					Gr. Margin (YTD)	
Program: 203 - Gym and Art						
Revenue	23,486	22,980	26,008	(3,027)	-13.2%	26,008
Expense	14,509	8,689	14,132	(5,443)	-62.6%	14,132
Surplus (Deficit):	8,977	14,291	11,875	2,416	62.2%	11,875
					Gr. Margin (YTD)	
Program: 204 - Youth Art						
Revenue	18,788	23,564	20,379	3,185	13.5%	20,379
Expense	7,290	9,063	8,353	711	7.8%	8,353
Surplus (Deficit):	11,498	14,500	12,026	2,474	61.5%	12,026
					Gr. Margin (YTD)	
Program: 205 - Young Rembrandts						
Revenue	17,546	19,254	18,101	1,153	6.0%	18,101
Expense	11,784	12,416	12,609	(193)	-1.6%	12,609
Surplus (Deficit):	5,762	6,837	5,492	1,346	35.5%	5,492
					Gr. Margin (YTD)	
Program: 207 - Ceramics						
Revenue	48,730	59,633	56,004	3,628	6.1%	56,004
Expense	23,220	23,047	21,921	1,126	4.9%	21,921
Surplus (Deficit):	25,509	36,586	34,083	2,503	61.4%	34,083
					Gr. Margin (YTD)	
Program: 208 - Knitting						
Revenue	15,504	17,963	15,309	2,654	14.8%	15,309
Expense	9,335	9,050	8,906	144	1.6%	8,906
Surplus (Deficit):	6,169	8,913	6,403	2,510	49.6%	6,403
					Gr. Margin (YTD)	
Program: 209 - New Trier Extension (NTX)						
Revenue	8,628	21,224	16,267	4,956	23.4%	16,267
Expense	0	0	0	0	N/A	0
Surplus (Deficit):	8,628	21,224	16,267	4,956	100.0%	16,267
					Gr. Margin (YTD)	
Program: 210 - Ballet						
Revenue	56,401	28,137	71,175	(43,038)	-153.0%	71,175
Expense	19,668	14,693	24,527	(9,834)	-66.9%	24,527
Surplus (Deficit):	36,733	13,443	46,648	(33,204)	47.8%	46,648
					Gr. Margin (YTD)	
Program: 211 - Dance						
Revenue	76,507	72,215	77,858	(5,643)	-7.8%	77,858
Expense	22,426	20,143	23,268	(3,125)	-15.5%	23,268
Surplus (Deficit):	54,081	52,072	54,590	(2,518)	72.1%	54,590
					Gr. Margin (YTD)	
Program: 212 - Tap						
Revenue	3,256	3,822	4,414	(592)	-15.5%	4,414
Expense	481	877	805	72	8.2%	805
Surplus (Deficit):	2,775	2,945	3,609	(664)	77.0%	3,609
					Gr. Margin (YTD)	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	Prior	YTD Actual Current	YTD Budget	Variance To Budget	% To Budget	Total Year Budget
Program: 213 - Dance Team						
Revenue	51,245	48,515	60,888	(12,373)	-25.5%	60,888
Expense	<u>24,507</u>	<u>27,830</u>	<u>39,350</u>	<u>(11,520)</u>	<u>-41.4%</u>	<u>39,350</u>
Surplus (Deficit):	26,738	20,685	21,538	(853)	42.6%	21,538
Gr. Margin (YTD)						
Program: 214 - Dance Recital						
Revenue	53,350	58,133	51,082	7,051	12.1%	51,082
Expense	<u>30,913</u>	<u>28,412</u>	<u>33,473</u>	<u>(5,061)</u>	<u>-17.8%</u>	<u>33,473</u>
Surplus (Deficit):	22,437	29,722	17,609	12,113	51.1%	17,609
Gr. Margin (YTD)						
Program: 215 - Workshops						
Revenue	9,540	12,044	9,562	2,482	20.6%	9,562
Expense	<u>7,691</u>	<u>9,471</u>	<u>8,077</u>	<u>1,393</u>	<u>14.7%</u>	<u>8,077</u>
Surplus (Deficit):	1,848	2,573	1,485	1,088	21.4%	1,485
Gr. Margin (YTD)						
Program: 216 - Early Bird						
Revenue	5,580	5,703	5,747	(44)	-0.8%	5,747
Expense	<u>997</u>	<u>1,822</u>	<u>1,022</u>	<u>800</u>	<u>43.9%</u>	<u>1,022</u>
Surplus (Deficit):	4,582	3,881	4,725	(844)	68.1%	4,725
Gr. Margin (YTD)						
Program: 217 - Arts in the Parks						
Revenue	177,584	199,866	194,159	5,707	2.9%	194,159
Expense	<u>89,234</u>	<u>100,567</u>	<u>96,895</u>	<u>3,672</u>	<u>3.7%</u>	<u>96,895</u>
Surplus (Deficit):	88,350	99,299	97,265	2,034	49.7%	97,265
Gr. Margin (YTD)						
Program: 218 - Dance Camp						
Revenue	35,811	41,086	45,571	(4,485)	-10.9%	45,571
Expense	<u>17,147</u>	<u>18,563</u>	<u>19,120</u>	<u>(556)</u>	<u>-3.0%</u>	<u>19,120</u>
Surplus (Deficit):	18,664	22,523	26,452	(3,929)	54.8%	26,452
Gr. Margin (YTD)						
Program: 221 - Art Birthday Parties						
Revenue	5,378	9,083	5,160	3,923	43.2%	5,160
Expense	<u>5,518</u>	<u>6,344</u>	<u>3,752</u>	<u>2,592</u>	<u>40.9%</u>	<u>3,752</u>
Surplus (Deficit):	(140)	2,739	1,408	1,331	30.2%	1,408
Gr. Margin (YTD)						
Program: 222 - Dance Birthday Parties						
Revenue	1,560	1,905	1,260	645	33.9%	1,260
Expense	<u>1,100</u>	<u>1,560</u>	<u>805</u>	<u>755</u>	<u>48.4%</u>	<u>805</u>
Surplus (Deficit):	460	345	455	(110)	18.1%	455
Gr. Margin (YTD)						
<b>Total Center for the Arts</b>						
Revenue	\$ 619,571	\$ 652,482	\$ 693,484	\$ (41,002)	-6.3%	\$ 693,484
Expense	<u>\$ 704,940</u>	<u>\$ 699,451</u>	<u>\$ 734,403</u>	<u>\$ (34,952)</u>	<u>-5.0%</u>	<u>\$ 734,403</u>
Surplus (Deficit):	\$ (85,369)	\$ (46,969)	\$ (40,919)	\$ (6,050)	-7.2%	\$ (40,919)
Gr. Margin (YTD)						



**Wilmette Park District**  
Revenue and Expense Statement  
Fiscal Year 2018  
**As of December 31, 2018-Unaudited**

**Early Childhood**

	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
<b>Revenue</b>							
Fee Revenue	\$1,923,448	\$1,950,106	\$2,102,474	(\$152,368)	-7.2%	\$2,102,474	
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>	
<b>Total Revenue</b>	<b>\$1,923,448</b>	<b>\$1,950,106</b>	<b>\$2,102,474</b>	<b>(\$152,368)</b>	<b>-7.2%</b>	<b>\$2,102,474</b>	
<b>Expenses</b>							
Salaries & Wages	\$733,556	\$769,882	\$736,243	\$33,639	4.6%	\$736,243	
Employee Benefits	9,067	43,387	29,780	13,607	45.7%	29,780	
Contract Services	40,209	40,536	47,680	(7,145)	-15.0%	47,680	
Utilities	1,212	3,649	6,576	(2,928)	-44.5%	6,576	
Supplies	<u>95,781</u>	<u>108,672</u>	<u>116,378</u>	<u>(7,706)</u>	<u>-6.6%</u>	<u>116,378</u>	
Operating Expenses	\$879,824	\$966,125	\$936,658	\$29,468	3.1%	\$936,657	
Operating Surplus (Deficit)	\$1,043,623	\$983,981	\$1,165,816	(\$181,836)	-15.6%	\$1,165,817	
Overhead Transfer	<u>560,026</u>	<u>560,026</u>	<u>560,250</u>	<u>(224)</u>	<u>0.0%</u>	<u>560,250</u>	
Non Operating Expenses	\$560,026	\$560,026	\$560,250	(\$224)	0.0%	\$560,250	
<b>Total Expenses</b>	<b>\$1,439,850</b>	<b>\$1,526,151</b>	<b>\$1,496,908</b>	<b>\$29,244</b>	<b>2.0%</b>	<b>\$1,496,907</b>	
<b>Net Surplus (Deficit)</b>	<b>\$483,598</b>	<b>\$423,955</b>	<b>\$605,566</b>	<b>(\$181,611)</b>		<b>\$605,567</b>	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	Prior	YTD Actual Current	YTD Budget	Variance To Budget	% To Budget	Total Year Budget
<b>Early Childhood</b>						
Program 301 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
Expense	<u>625,598</u>	<u>661,870</u>	<u>651,415</u>	<u>10,455</u>	<u>1.6%</u>	<u>651,415</u>
Surplus (Deficit):	(625,598)	(661,870)	(651,415)	(10,455)	N/A	(651,415)
					Gr. Margin (YTD)	
Program: 302 - Little Learners						
Revenue	9,501	2,253	8,006	(5,753)	-255.4%	8,006
Expense	<u>6,989</u>	<u>3,584</u>	<u>4,931</u>	<u>(1,347)</u>	<u>-37.6%</u>	<u>4,931</u>
Surplus (Deficit):	2,512	(1,331)	3,075	(4,406)	-59.1%	3,075
					Gr. Margin (YTD)	
Program: 303 - Pre School						
Revenue	215,967	211,024	227,775	(16,751)	-7.9%	227,775
Expense	<u>101,011</u>	<u>88,571</u>	<u>99,950</u>	<u>(11,380)</u>	<u>-12.8%</u>	<u>99,950</u>
Surplus (Deficit):	114,956	122,453	127,824	(5,371)	58.0%	127,824
					Gr. Margin (YTD)	
Program: 304 - FD Pre School						
Revenue	130,330	156,992	131,900	25,091	16.0%	131,900
Expense	<u>88,088</u>	<u>81,550</u>	<u>62,597</u>	<u>18,953</u>	<u>23.2%</u>	<u>62,597</u>
Surplus (Deficit):	42,241	75,442	69,303	6,138	48.1%	69,303
					Gr. Margin (YTD)	
Program: 305 - Lunch Bunch						
Revenue	17,004	18,099	15,019	3,079	17.0%	15,019
Expense	<u>6,533</u>	<u>8,212</u>	<u>7,309</u>	<u>902</u>	<u>11.0%</u>	<u>7,309</u>
Surplus (Deficit):	10,471	9,887	7,710	2,177	54.6%	7,710
					Gr. Margin (YTD)	
Program: 306 - Kinder Enrichment						
Revenue	560,564	580,191	632,753	(52,562)	-9.1%	632,753
Expense	<u>255,719</u>	<u>273,845</u>	<u>275,708</u>	<u>(1,863)</u>	<u>-0.7%</u>	<u>275,708</u>
Surplus (Deficit):	304,845	306,346	357,045	(50,700)	52.8%	357,045
					Gr. Margin (YTD)	
Program: 307 - After School Rec						
Revenue	739,634	757,300	829,550	(72,250)	-9.5%	829,550
Expense	<u>211,468</u>	<u>270,932</u>	<u>252,261</u>	<u>18,670</u>	<u>6.9%</u>	<u>252,261</u>
Surplus (Deficit):	528,166	757,300	829,550	(90,920)	100.0%	577,289
					Gr. Margin (YTD)	
Program: 308 - Tiny Tots						
Revenue	76,330	58,499	78,620	(20,122)	-34.4%	78,620
Expense	<u>46,431</u>	<u>46,996</u>	<u>52,048</u>	<u>(5,051)</u>	<u>-10.7%</u>	<u>52,048</u>
Surplus (Deficit):	29,900	11,503	26,573	(15,070)	19.7%	26,573
					Gr. Margin (YTD)	
Program: 309 - EC After Camp						
Revenue	41,795	32,099	43,983	(11,884)	-37.0%	43,983
Expense	<u>26,167</u>	<u>30,622</u>	<u>29,553</u>	<u>1,069</u>	<u>3.5%</u>	<u>29,553</u>
Surplus (Deficit):	15,627	1,477	14,430	(12,953)	4.6%	14,430
					Gr. Margin (YTD)	
Program: 310 - Discovery Camp						
Revenue	86,060	80,538	88,642	(8,104)	-10.1%	88,642
Expense	<u>38,105</u>	<u>37,305</u>	<u>40,332</u>	<u>(3,028)</u>	<u>-8.1%</u>	<u>40,332</u>
Surplus (Deficit):	47,955	43,233	48,309	(5,076)	53.7%	48,309
					Gr. Margin (YTD)	
Program: 311 - Baby Sitting Services						
Revenue	35,903	41,694	34,658	7,036	16.9%	34,658
Expense	<u>27,301</u>	<u>16,908</u>	<u>15,596</u>	<u>1,312</u>	<u>7.8%</u>	<u>15,596</u>
Surplus (Deficit):	8,602	24,786	19,062	5,724	59.4%	19,062
					Gr. Margin (YTD)	
Program: 312 - Terrific Times for Tots						
Revenue	9,282	9,418	9,735	(317)	-3.4%	9,735
Expense	<u>5,685</u>	<u>5,425</u>	<u>4,772</u>	<u>653</u>	<u>12.0%</u>	<u>4,772</u>
Surplus (Deficit):	3,596	3,993	4,963	(971)	42.4%	4,963
					Gr. Margin (YTD)	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	Prior	YTD Actual Current	YTD Budget	Variance To Budget	% To Budget	Total Year Budget
Program: 313 - Just Me Alone						
Revenue	1,079	2,001	1,831	171	8.5%	1,831
Expense	<u>652</u>	<u>332</u>	<u>434</u>	(102)	-30.8%	<u>434</u>
Surplus (Deficit):	427	1,669	1,397	273	83.4%	1,396
					Gr. Margin (YTD)	
Program: 314 - EC School Days Off						
Revenue	0	0	0	0	N/A	0
Expense	<u>327</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Surplus (Deficit):	(327)	0	0	0	N/A	0
					Gr. Margin (YTD)	
<b>Total Early Childhood</b>						
Revenue	\$ 1,923,448	\$ 1,950,106	\$ 2,102,474	\$ (152,368)	-7.8%	\$ 2,102,474
Expense	<u>1,440,075</u>	<u>1,526,151</u>	<u>1,496,907</u>	<u>29,244</u>	1.9%	<u>1,496,908</u>
Surplus (Deficit):	\$ 483,372	\$ 423,955	\$ 605,567	\$ (181,612)	21.7%	\$ 605,566
					Gr. Margin (YTD)	



**Wilmette Park District**  
Revenue and Expense Statement  
Fiscal Year 2018  
**As of December 31, 2018-Unaudited**

**General Recreation**

	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
<b>Revenue</b>							
Fee Revenue	\$1,467,565	\$1,438,623	\$1,558,215	(\$119,591)	-7.7%	\$1,558,215	
Miscellaneous Revenue	1,100	1,000	2,200	(1,200)	-54.5%	2,200	
<b>Total Revenue</b>	<b>\$1,468,665</b>	<b>\$1,439,623</b>	<b>\$1,560,415</b>	<b>(\$120,791)</b>	<b>-7.7%</b>	<b>\$1,560,415</b>	
<b>Expenses</b>							
Salaries & Wages	\$411,120	\$429,411	\$446,870	(\$17,459)	-3.9%	\$446,870	
Employee Benefits	38,145	37,360	41,636	(4,276)	-10.3%	41,636	
Contract Services	371,059	381,191	398,638	(17,447)	-4.4%	398,638	
Utilities	2,228	3,402	1,718	1,684	98.0%	1,718	
Supplies	30,033	30,734	37,317	(6,583)	-17.6%	37,317	
Operating Expenses	\$852,585	\$882,099	\$926,179	(\$44,080)	-4.8%	\$926,179	
Operating Surplus (Deficit)	\$616,080	\$557,524	\$634,235	(\$76,711)	-12.1%	\$634,236	
Overhead Transfer	438,574	438,574	438,750	(176)	0.0%	438,750	
Non Operating Expenses	\$438,574	\$438,574	\$438,750	(\$176)	0.0%	\$438,750	
<b>Total Expenses</b>	<b>\$1,291,160</b>	<b>\$1,320,673</b>	<b>\$1,364,929</b>	<b>(\$44,256)</b>	<b>-3.2%</b>	<b>\$1,364,929</b>	
<b>Net Surplus (Deficit)</b>	<b>\$177,505</b>	<b>\$118,950</b>	<b>\$195,485</b>	<b>(\$76,536)</b>		<b>\$195,486</b>	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	Prior	YTD Actual Current	YTD Budget	Variance To Budget	% To Budget	Total Year Budget
<b>General Recreation</b>						
Program 401 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
Expense	<u>543,095</u>	<u>548,600</u>	<u>557,184</u>	<u>(8,583)</u>	-1.6%	<u>557,184</u>
Surplus (Deficit):	(543,095)	(548,600)	(557,184)	8,583	N/A	(557,184)
Program: 402 - Wiggleworms						
Revenue	161,846	142,320	176,874	(34,554)	-24.3%	176,874
Expense	<u>90,616</u>	<u>96,361</u>	<u>98,208</u>	<u>(1,846)</u>	-1.9%	<u>98,208</u>
Surplus (Deficit):	71,230	45,959	78,666	(32,708)	32.3%	78,666
Program: 403 - Great Gillson						
Revenue	306,991	290,378	325,991	(35,613)	-12.3%	325,991
Expense	<u>94,894</u>	<u>90,309</u>	<u>99,329</u>	<u>(9,020)</u>	-10.0%	<u>99,329</u>
Surplus (Deficit):	212,097	200,070	226,662	(26,593)	68.9%	226,662
Program: 404 - Jr. Day						
Revenue	302,577	295,421	318,544	(23,123)	-7.8%	318,544
Expense	<u>154,339</u>	<u>152,602</u>	<u>164,856</u>	<u>(12,254)</u>	-8.0%	<u>164,856</u>
Surplus (Deficit):	148,238	142,819	153,688	(10,869)	48.3%	153,688
Program: 405 - After Camp Recreation						
Revenue	107,136	116,098	112,752	3,346	2.9%	112,752
Expense	<u>47,282</u>	<u>59,312</u>	<u>50,562</u>	<u>8,750</u>	14.8%	<u>50,562</u>
Surplus (Deficit):	59,854	56,785	62,190	(5,404)	48.9%	62,190
Program: 406 - Safety Town						
Revenue	6,805	5,965	7,115	(1,150)	-19.3%	7,115
Expense	<u>2,767</u>	<u>2,406</u>	<u>2,922</u>	<u>(516)</u>	-21.5%	<u>2,922</u>
Surplus (Deficit):	4,038	3,559	4,193	(634)	59.7%	4,193
Program: 407 - Play-Well Tek-Nologies						
Revenue	35,448	25,015	38,246	(13,231)	-52.9%	38,246
Expense	<u>19,165</u>	<u>18,337</u>	<u>25,902</u>	<u>(7,565)</u>	-41.3%	<u>25,902</u>
Surplus (Deficit):	16,283	6,678	12,344	(5,666)	26.7%	12,344
Program: 410 - Nature Programs						
Revenue	0	0	4,165	(4,165)	N/A	4,165
Expense	<u>0</u>	<u>0</u>	<u>2,345</u>	<u>(2,345)</u>	N/A	<u>2,345</u>
Surplus (Deficit):	0	0	1,820	(1,820)	N/A	1,820
Program: 411 - Chicago Loves Dance						
Revenue	0	20,831	12,890	7,941	38.1%	12,890
Expense	<u>0</u>	<u>11,315</u>	<u>8,933</u>	<u>2,382</u>	21.1%	<u>8,933</u>
Surplus (Deficit):	0	9,516	3,957	5,559	45.7%	3,957
Program: 412 - American Red Cross Classes						
Revenue	17,056	15,653	16,048	(395)	-2.5%	16,048
Expense	<u>3,347</u>	<u>5,239</u>	<u>3,734</u>	<u>1,505</u>	28.7%	<u>3,734</u>
Surplus (Deficit):	13,709	10,414	12,315	(1,900)	66.5%	12,315
Program: 413 - Teen Programming						
Revenue	1,177	390	916	(526)	-134.9%	916
Expense	<u>948</u>	<u>441</u>	<u>842</u>	<u>(401)</u>	-90.9%	<u>842</u>
Surplus (Deficit):	230	(51)	74	(125)	-13.0%	74
Program: 414 - One Day Workshops						
Revenue	4,429	4,332	4,654	(322)	-7.4%	4,654
Expense	<u>2,960</u>	<u>2,791</u>	<u>3,165</u>	<u>(374)</u>	-13.4%	<u>3,165</u>
Surplus (Deficit):	1,469	1,540	1,489	51	35.6%	1,489



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	Prior	YTD Actual Current	YTD Budget	Variance To Budget	% To Budget	Total Year Budget
Program: 415 - Holiday Camps - Winter						
Revenue	31,526	21,919	37,072	(15,153)	-69.1%	37,072
Expense	4,605	10,744	13,420	(2,676)	-24.9%	13,420
Surplus (Deficit):	26,921	11,175	23,652	(12,477)	51.0%	23,652
					Gr. Margin (YTD)	
Program: 416 - Holiday Camps - Spring						
Revenue	15,472	15,203	15,964	(761)	-5.0%	15,964
Expense	6,190	5,488	6,617	(1,130)	-20.6%	6,617
Surplus (Deficit):	9,282	9,715	9,347	369	63.9%	9,347
					Gr. Margin (YTD)	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	Prior	YTD Actual Current	YTD Budget	Variance To Budget	% To Budget	Total Year Budget
Program: 417 - School Day Off						
Revenue	21,517	21,565	28,000	(6,435)	-29.8%	28,000
Expense	<u>8,262</u>	<u>9,875</u>	<u>9,651</u>	<u>225</u>	2.3%	<u>9,651</u>
Surplus (Deficit):	13,255	11,690	18,349	(6,660)	54.2%	18,349
					Gr. Margin (YTD)	
Program: 418 - Chess						
Revenue	14,197	13,920	13,456	464	3.3%	13,456
Expense	<u>8,659</u>	<u>10,744</u>	<u>9,218</u>	<u>1,526</u>	14.2%	<u>9,218</u>
Surplus (Deficit):	5,539	3,176	4,238	(1,062)	22.8%	4,238
					Gr. Margin (YTD)	
Program: 419 - Mad Science						
Revenue	16,574	21,505	18,517	2,988	13.9%	18,517
Expense	<u>9,226</u>	<u>12,584</u>	<u>12,224</u>	<u>360</u>	2.9%	<u>12,224</u>
Surplus (Deficit):	7,348	8,921	6,293	2,628	41.5%	6,293
					Gr. Margin (YTD)	
Program: 420 - Dog Training						
Revenue	14,298	17,842	14,131	3,711	20.8%	14,131
Expense	<u>8,416</u>	<u>10,610</u>	<u>9,543</u>	<u>1,067</u>	10.1%	<u>9,543</u>
Surplus (Deficit):	5,883	7,232	4,588	2,644	40.5%	4,588
					Gr. Margin (YTD)	
Program: 423 - Musikgarten Classes						
Revenue	28,316	32,114	29,972	2,142	6.7%	29,972
Expense	<u>18,533</u>	<u>21,568</u>	<u>20,179</u>	<u>1,389</u>	6.4%	<u>20,179</u>
Surplus (Deficit):	9,783	10,546	9,793	753	32.8%	9,793
					Gr. Margin (YTD)	
Program: 424 - Amigos Classes						
Revenue	6,083	2,182	3,750	(1,568)	-71.9%	3,750
Expense	<u>4,177</u>	<u>1,769</u>	<u>2,580</u>	<u>(811)</u>	-45.8%	<u>2,580</u>
Surplus (Deficit):	1,906	413	1,170	(757)	18.9%	1,170
					Gr. Margin (YTD)	
Program: 425 - Computer Explorers						
Revenue	31,298	24,555	30,659	(6,104)	-24.9%	30,659
Expense	<u>21,196</u>	<u>16,438</u>	<u>20,500</u>	<u>(4,062)</u>	-24.7%	<u>20,500</u>
Surplus (Deficit):	10,102	8,117	10,159	(2,042)	33.1%	10,159
					Gr. Margin (YTD)	
Program: 426 - Seasonal Events						
Revenue	25,686	28,859	27,231	1,629	5.6%	27,231
Expense	<u>18,886</u>	<u>16,586</u>	<u>20,188</u>	<u>(3,601)</u>	-21.7%	<u>20,188</u>
Surplus (Deficit):	6,800	12,273	7,043	5,230	42.5%	7,043
					Gr. Margin (YTD)	
Program: 427 - New Programs						
Revenue	34,556	4,869	2,092	2,777	57.0%	2,092
Expense	<u>21,460</u>	<u>3,794</u>	<u>1,450</u>	<u>2,344</u>	61.8%	<u>1,450</u>
Surplus (Deficit):	13,096	1,075	642	433	22.1%	642
					Gr. Margin (YTD)	
Program: 428 - After School Club						
Revenue	277,856	285,986	300,164	(14,178)	-5.0%	300,164
Expense	<u>195,745</u>	<u>190,788</u>	<u>206,578</u>	<u>(15,790)</u>	-8.3%	<u>206,578</u>
Surplus (Deficit):	82,110	95,198	93,586	1,612	33.3%	93,586
					Gr. Margin (YTD)	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	Prior	YTD Actual Current	YTD Budget	Variance To Budget	% To Budget	Total Year Budget
Program: 429 - Sticky Fingers						
Revenue	7,821	32,701	21,212	11,489	35.1%	21,212
Expense	<u>6,393</u>	<u>21,971</u>	<u>14,800</u>	<u>7,171</u>	<u>32.6%</u>	<u>14,800</u>
Surplus (Deficit):	1,429	10,730	6,412	4,318	32.8%	6,412
					Gr. Margin (YTD)	
<b>Total General Recreation</b>						
Revenue	\$ 1,468,665	\$ 1,439,623	\$ 1,560,415	\$ (120,792)	-8.4%	\$ 1,560,414
Expense	<u>1,291,160</u>	<u>1,320,673</u>	<u>1,364,929</u>	<u>(44,256)</u>	<u>-3.4%</u>	<u>1,364,929</u>
Surplus (Deficit):	\$ 177,505	\$ 118,950	\$ 195,485	(76,536)	8.3%	\$ 195,485
					Gr. Margin (YTD)	



**Wilmette Park District**  
Revenue and Expense Statement  
Fiscal Year 2018  
**As of December 31, 2018-Unaudited**

**Gymnastics**

Revenue	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
Fee Revenue	\$1,204,038	\$1,188,854	\$1,208,322	(\$19,468)	-1.6%	\$1,208,322	
Membership Fees	44,704	46,068	35,535	10,533	29.6%	35,535	
Retail Sales	7,822	9,534	8,423	1,111	13.2%	8,423	
Miscellaneous Revenue	0	0	0	0	N/A	0	
<b>Total Revenue</b>	<b>\$1,256,565</b>	<b>\$1,244,456</b>	<b>\$1,252,280</b>	<b>(\$7,824)</b>	<b>-0.6%</b>	<b>\$1,252,280</b>	
Expenses							
	Salaries & Wages	\$481,266	\$479,436	\$486,875	(\$7,439)	-1.5%	
Employee Benefits	77,559	79,465	81,802	(2,337)	-2.9%	81,802	
Contract Services	26,656	28,782	24,142	4,640	19.2%	24,142	
Utilities	687	690	641	49	7.7%	641	
Supplies	13,479	16,048	13,891	2,157	15.5%	13,891	
Operating Expenses	\$599,647	\$604,421	\$607,351	(\$2,930)	-0.5%	\$607,351	
Operating Surplus (Deficit)	\$656,918	\$640,035	\$644,929	(\$4,894)	-0.8%	\$644,929	
Overhead Transfer	438,574	438,574	438,750	(176)	0.0%	438,750	
Non Operating Expenses	\$438,574	\$438,574	\$438,750	(\$176)	0.0%	\$438,750	
<b>Total Expenses</b>	<b>\$1,038,221</b>	<b>\$1,042,996</b>	<b>\$1,046,101</b>	<b>(\$3,105)</b>	<b>-0.3%</b>	<b>\$1,046,101</b>	
<b>Net Surplus (Deficit)</b>	<b>\$218,343</b>	<b>\$201,460</b>	<b>\$206,179</b>	<b>(\$4,719)</b>		<b>\$206,179</b>	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
<b>Gymnastics</b>						
Program 501 - Administration						
Revenue	\$ 2,644	\$ 834	\$ 3,423	\$ (2,589)	-310.4%	\$ 3,423
Expense	<u>584,362</u>	<u>584,155</u>	<u>588,645</u>	<u>(4,490)</u>	-0.8%	<u>588,645</u>
Surplus (Deficit):	(581,717)	(583,321)	(585,222)	1,901	-69942.6%	(585,222)
Gr. Margin (YTD)						
Program: 502 - Gym Camp						
Revenue	98,354	69,342	75,550	(6,208)	-9.0%	75,550
Expense	<u>25,480</u>	<u>18,265</u>	<u>22,171</u>	<u>(3,906)</u>	-21.4%	<u>22,171</u>
Surplus (Deficit):	72,874	51,077	53,379	(2,302)	73.7%	53,379
Gr. Margin (YTD)						
Program: 503 - Gymnastics						
Revenue	887,183	905,973	884,846	21,127	2.3%	884,846
Expense	<u>272,727</u>	<u>268,962</u>	<u>263,076</u>	<u>5,887</u>	2.2%	<u>263,076</u>
Surplus (Deficit):	614,456	637,011	621,771	15,240	70.3%	621,771
Gr. Margin (YTD)						
Program: 504 - Gym Parties						
Revenue	57,101	55,791	66,218	(10,427)	-18.7%	66,218
Expense	<u>36,549</u>	<u>38,060</u>	<u>42,138</u>	<u>(4,078)</u>	-10.7%	<u>42,138</u>
Surplus (Deficit):	20,553	17,731	24,081	(6,349)	31.8%	24,081
Gr. Margin (YTD)						
Program: 505 - Competitions						
Revenue	49,882	54,768	40,535	14,233	26.0%	40,535
Expense	<u>38,243</u>	<u>47,189</u>	<u>36,884</u>	<u>10,305</u>	21.8%	<u>36,884</u>
Surplus (Deficit):	11,639	7,579	3,651	3,928	13.8%	3,651
Gr. Margin (YTD)						
Program: 506 - Team Gym						
Revenue	161,400	157,747	181,707	(23,960)	-15.2%	181,707
Expense	<u>80,861</u>	<u>86,365</u>	<u>93,187</u>	<u>(6,822)</u>	-7.9%	<u>93,187</u>
Surplus (Deficit):	80,539	71,382	88,520	(17,138)	45.3%	88,520
Gr. Margin (YTD)						
<b>Total Gymnastics</b>						
Revenue	\$ 1,256,565	\$ 1,244,456	\$ 1,252,280	\$ (7,824)	-0.6%	\$ 1,252,280
Expense	<u>1,038,221</u>	<u>1,042,996</u>	<u>1,046,101</u>	<u>(3,105)</u>	-0.3%	<u>1,046,101</u>
Surplus (Deficit):	\$ 218,343	\$ 201,459	\$ 206,179	\$ (4,720)	16.2%	\$ 206,179
Gr. Margin (YTD)						



**Wilmette Park District**  
Revenue and Expense Statement  
Fiscal Year 2018  
**As of December 31, 2018-Unaudited**

**Sports One**

Revenue	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
Daily Fees	\$1,933	\$2,499	\$2,476	\$23	0.9%	\$2,476	
Fee Revenue	<u>1,088,298</u>	<u>1,049,321</u>	<u>1,045,292</u>	<u>4,029</u>	0.4%	<u>1,045,292</u>	
<b>Total Revenue</b>	<b>\$1,090,231</b>	<b>\$1,051,820</b>	<b>\$1,047,768</b>	<b>\$4,052</b>	0.4%	<b>\$1,047,768</b>	
Expenses							
Salaries & Wages	\$191,578	\$197,731	\$196,204	\$1,527	0.8%	\$196,204	
Employee Benefits	19,480	20,354	20,469	(116)	-0.6%	20,469	
Contract Services	411,736	389,027	403,140	(14,113)	-3.5%	403,140	
Utilities	810	1,675	1,507	168	11.1%	1,507	
Supplies	<u>21,809</u>	<u>25,597</u>	<u>21,008</u>	<u>4,588</u>	21.8%	<u>21,008</u>	
Operating Expenses	\$645,414	\$634,383	\$642,329	(\$7,946)	-1.2%	\$642,328	
Operating Surplus (Deficit)	\$444,817	\$417,437	\$405,439	\$11,998	3.0%	\$405,440	
Overhead Transfer	<u>229,408</u>	<u>229,408</u>	<u>229,500</u>	<u>(92)</u>	0.0%	<u>229,500</u>	
Non Operating Expenses	\$229,408	\$229,408	\$229,500	(\$92)	0.0%	\$229,500	
<b>Total Expenses</b>	<b><u>\$874,822</u></b>	<b><u>\$863,791</u></b>	<b><u>\$871,829</u></b>	<b><u>(\$8,038)</u></b>	<b>-0.9%</b>	<b><u>\$871,828</u></b>	
<b>Net Surplus (Deficit)</b>	<b>\$215,409</b>	<b>\$188,029</b>	<b>\$175,939</b>	<b>\$12,090</b>		<b>\$175,940</b>	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	Prior	YTD Actual Current	YTD Budget	Variance To Budget	% To Budget	Total Year Budget
<b>Sports One</b>						
Program 601 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
Expense	307,122	311,966	309,115	2,850	0.9%	309,115
Surplus (Deficit):	(307,122)	(311,966)	(309,115)	(2,850)	N/A	(309,115)
Gr. Margin (YTD)						
Program: 602 - Summer BB Camp						
Revenue	25,037	25,352	25,803	(451)	-1.8%	25,803
Expense	16,528	16,669	16,833	(164)	-1.0%	16,833
Surplus (Deficit):	8,509	8,683	8,970	(287)	34.2%	8,970
Gr. Margin (YTD)						
Program: 603 - Shotokan Karate						
Revenue	18,008	13,623	19,309	(5,686)	-41.7%	19,309
Expense	11,712	9,266	12,219	(2,953)	-31.9%	12,219
Surplus (Deficit):	6,296	4,358	7,090	(2,732)	32.0%	7,090
Gr. Margin (YTD)						
Program: 604 - 3 Point Athletics						
Revenue	23,438	15,270	21,447	(6,177)	-40.5%	21,447
Expense	13,964	9,063	12,402	(3,339)	-36.8%	12,402
Surplus (Deficit):	9,474	6,207	9,045	(2,838)	40.6%	9,045
Gr. Margin (YTD)						
Program: 605 - Youth BB						
Revenue	17,791	23,971	18,544	5,427	22.6%	18,544
Expense	12,166	16,710	12,791	3,919	23.5%	12,791
Surplus (Deficit):	5,625	7,261	5,753	1,508	30.3%	5,753
Gr. Margin (YTD)						
Program: 607 - Sports Camp						
Revenue	310,741	344,334	322,841	21,493	6.2%	322,841
Expense	108,915	124,420	118,289	6,130	4.9%	118,289
Surplus (Deficit):	201,826	219,914	204,552	15,363	63.9%	204,552
Gr. Margin (YTD)						
Program: 608 - Saturday Basketball						
Revenue	93,540	98,558	92,830	5,728	5.8%	92,830
Expense	42,599	46,939	47,305	(366)	-0.8%	47,305
Surplus (Deficit):	50,942	51,619	45,525	6,094	52.4%	45,525
Gr. Margin (YTD)						
Program: 609 - Girls SB League						
Revenue	31,724	40,712	32,044	8,668	21.3%	32,044
Expense	21,448	27,052	22,091	4,961	18.3%	22,091
Surplus (Deficit):	10,276	13,660	9,953	3,707	33.6%	9,953
Gr. Margin (YTD)						
Program: 610 - Pee Wee Sportsters						
Revenue	71,216	80,920	69,974	10,946	13.5%	69,974
Expense	47,754	54,545	46,343	8,202	15.0%	46,343
Surplus (Deficit):	23,463	26,375	23,631	2,744	32.6%	23,631
Gr. Margin (YTD)						
Program: 611 - Young Tigers Karate						
Revenue	24,953	21,291	23,501	(2,210)	-10.4%	23,501
Expense	17,123	14,885	16,974	(2,089)	-14.0%	16,974
Surplus (Deficit):	7,830	6,406	6,527	(121)	30.1%	6,527
Gr. Margin (YTD)						
Program: 612 - Tennis/BB Camp						
Revenue	5,042	5,421	5,193	228	4.2%	5,193
Expense	1,137	1,187	1,175	13	1.1%	1,175
Surplus (Deficit):	3,904	4,234	4,018	216	78.1%	4,018
Gr. Margin (YTD)						



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	Prior	YTD Actual Current	YTD Budget	Variance To Budget	% To Budget	Total Year Budget
<b>Program: 613 - PW Sportsters Camp</b>						
Revenue	25,958	22,626	31,151	(8,525)	-37.7%	31,151
Expense	<u>18,148</u>	<u>15,211</u>	<u>21,084</u>	<u>(5,873)</u>	<u>-38.6%</u>	<u>21,084</u>
Surplus (Deficit):	7,810	7,415	10,067	(2,652)	32.8%	10,067
					Gr. Margin (YTD)	
<b>Program: 614 - Camp Extension</b>						
Revenue	124,738	97,505	81,396	16,109	16.5%	81,396
Expense	<u>38,001</u>	<u>28,009</u>	<u>25,581</u>	<u>2,428</u>	<u>8.7%</u>	<u>25,581</u>
Surplus (Deficit):	86,738	69,496	55,815	13,681	71.3%	55,815
					Gr. Margin (YTD)	
<b>Program: 615 - Open Gym</b>						
Revenue	1,933	2,499	2,476	23	0.9%	2,476
Expense	<u>1,389</u>	<u>2,016</u>	<u>1,390</u>	<u>626</u>	<u>31.0%</u>	<u>1,390</u>
Surplus (Deficit):	544	483	1,086	(603)	19.3%	1,086
					Gr. Margin (YTD)	
<b>Program: 616 - On-The-Go Sports</b>						
Revenue	27,309	16,769	28,476	(11,707)	-69.8%	28,476
Expense	<u>18,921</u>	<u>12,234</u>	<u>18,731</u>	<u>(6,497)</u>	<u>-53.1%</u>	<u>18,731</u>
Surplus (Deficit):	8,388	4,535	9,745	(5,210)	27.0%	9,745
					Gr. Margin (YTD)	
<b>Program: 617 - Hot Shots Sports</b>						
Revenue	208,959	182,865	190,005	(7,140)	-3.9%	190,005
Expense	<u>142,174</u>	<u>130,544</u>	<u>128,631</u>	<u>1,913</u>	<u>1.5%</u>	<u>128,631</u>
Surplus (Deficit):	66,785	52,321	61,374	(9,053)	28.6%	61,374
					Gr. Margin (YTD)	
<b>Program: 619 - Wilmette Storm</b>						
Revenue	52,395	41,913	50,367	(8,454)	-20.2%	50,367
Expense	<u>42,002</u>	<u>34,348</u>	<u>44,824</u>	<u>(10,476)</u>	<u>-30.5%</u>	<u>44,824</u>
Surplus (Deficit):	10,393	7,565	5,543	2,022	18.0%	5,543
					Gr. Margin (YTD)	
<b>Program: 620 - Youth Flag Football</b>						
Revenue	20,865	12,185	21,438	(9,253)	-75.9%	21,438
Expense	<u>9,487</u>	<u>5,471</u>	<u>9,101</u>	<u>(3,630)</u>	<u>-66.3%</u>	<u>9,101</u>
Surplus (Deficit):	11,378	6,714	12,337	(5,623)	55.1%	12,337
					Gr. Margin (YTD)	
<b>Program: 621 - Krav Maga</b>						
Revenue	6,582	6,005	6,963	(958)	-16.0%	6,963
Expense	<u>4,232</u>	<u>3,257</u>	<u>4,228</u>	<u>(971)</u>	<u>-29.8%</u>	<u>4,228</u>
Surplus (Deficit):	2,350	2,748	2,735	13	45.8%	2,735
					Gr. Margin (YTD)	
<b>Program: 622 - NS Youth Rugby Academy</b>						
Revenue	0	0	4,010	(4,010)	N/A	4,010
Expense	<u>0</u>	<u>0</u>	<u>2,722</u>	<u>(2,722)</u>	<u>N/A</u>	<u>2,722</u>
Surplus (Deficit):	0	0	1,288	(1,288)	N/A	1,288
					Gr. Margin (YTD)	
<b>Total Sports One</b>						
Revenue	\$ 1,090,231	\$ 1,051,820	\$ 1,047,768	\$ 4,052	0.4%	\$ 1,047,768
Expense	<u>874,822</u>	<u>863,791</u>	<u>871,829</u>	<u>(8,038)</u>	<u>-0.9%</u>	<u>871,829</u>
Surplus (Deficit):	\$ 215,409	\$ 188,028	\$ 175,939	\$ 12,090	17.9%	\$ 175,939
					Gr. Margin (YTD)	



**Wilmette Park District**  
Revenue and Expense Statement  
Fiscal Year 2018  
**As of December 31, 2018-Unaudited**

**Sports Two**

Revenue	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
Fee Revenue	\$970,282	\$998,416	\$983,658	\$14,758	1.5%	\$983,658	
Rental Revenue	41,571	48,993	41,000	7,993	19.5%	41,000	
Retail Sales	<u>2,611</u>	<u>1,320</u>	<u>3,025</u>	( <u>1,705</u> )	-56.4%	<u>3,025</u>	
<b>Total Revenue</b>	<b>\$1,014,463</b>	<b>\$1,048,729</b>	<b>\$1,027,683</b>	<b>\$21,046</b>	<b>2.0%</b>	<b>\$1,027,683</b>	
Expenses							
Salaries & Wages	\$241,548	\$259,602	\$272,397	(\$12,795)	-4.7%	\$272,397	
Employee Benefits	19,990	21,352	19,985	1,367	6.8%	19,985	
Contract Services	262,102	278,815	262,864	15,951	6.1%	262,864	
Utilities	1,208	2,028	2,297	(270)	-11.7%	2,297	
Supplies	77,656	83,208	77,475	5,733	7.4%	77,475	
Repairs	<u>677</u>	<u>0</u>	<u>500</u>	( <u>500</u> )	-100.0%	<u>500</u>	
Operating Expenses	\$603,181	\$645,004	\$635,518	\$9,486	1.5%	\$635,518	
Operating Surplus (Deficit)	\$411,282	\$403,725	\$392,165	\$11,560	2.9%	\$392,165	
Overhead Transfer	<u>188,924</u>	<u>188,924</u>	<u>189,000</u>	( <u>76</u> )	0.0%	<u>189,000</u>	
Non Operating Expenses	\$188,924	\$188,924	\$189,000	(\$76)	0.0%	\$189,000	
<b>Total Expenses</b>	<b><u>\$792,105</u></b>	<b><u>\$833,929</u></b>	<b><u>\$824,518</u></b>	<b><u>\$9,411</u></b>	<b>1.1%</b>	<b><u>\$824,518</u></b>	
<b>Net Surplus (Deficit)</b>	<b>\$222,358</b>	<b>\$214,801</b>	<b>\$203,165</b>	<b>\$11,635</b>		<b>\$203,165</b>	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	Prior	YTD Actual Current	YTD Budget	Variance To Budget	% To Budget	Total Year Budget
<b>Sports Two</b>						
Program 701 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
Expense	269,349	272,373	270,457	1,916	0.7%	270,457
Surplus (Deficit):	(269,349)	(272,373)	(270,457)	(1,916)	N/A	(270,457)
Gr. Margin (YTD)						
Program: 702 - PM Adventures Camp						
Revenue	106,079	118,336	109,673	8,663	7.3%	109,673
Expense	53,107	62,253	66,254	(4,001)	-6.4%	66,254
Surplus (Deficit):	52,972	56,083	43,419	12,664	47.4%	43,419
Gr. Margin (YTD)						
Program: 703 - CIT Camp						
Revenue	50,220	51,305	52,998	(1,693)	-3.3%	52,998
Expense	20,203	22,983	22,349	634	2.8%	22,349
Surplus (Deficit):	30,017	28,322	30,649	(2,327)	55.2%	30,649
Gr. Margin (YTD)						
Program: 705 - Youth Soccer League						
Revenue	295,849	290,735	306,819	(16,084)	-5.5%	306,819
Expense	93,641	90,285	106,073	(15,787)	-17.5%	106,073
Surplus (Deficit):	202,208	200,450	200,747	(297)	68.9%	200,747
Gr. Margin (YTD)						
Program: 706 - Youth Basketball League						
Revenue	88,153	98,074	88,855	98,074	100.0%	88,855
Expense	33,896	41,602	34,187	34,187	82.2%	34,187
Surplus (Deficit):	54,256	56,472	54,668	63,887	57.6%	54,668
Gr. Margin (YTD)						
Program: 707 - T-Ball						
Revenue	36,775	28,359	36,075	(7,716)	-27.2%	36,075
Expense	24,957	22,088	25,674	(3,587)	-16.2%	25,674
Surplus (Deficit):	11,818	6,271	10,401	(4,130)	22.1%	10,401
Gr. Margin (YTD)						
Program: 708 - Mini Soccer						
Revenue	126,000	139,793	134,680	5,113	3.7%	134,680
Expense	85,278	91,703	91,735	(32)	0.0%	91,735
Surplus (Deficit):	40,722	48,090	42,945	5,145	34.4%	42,945
Gr. Margin (YTD)						
Program: 709 - Baseball						
Revenue	47,310	48,286	37,250	11,036	22.9%	37,250
Expense	32,060	32,312	24,913	7,399	22.9%	24,913
Surplus (Deficit):	15,250	15,974	12,337	3,637	33.1%	12,337
Gr. Margin (YTD)						
Program: 710 - Girls Lacrosse						
Revenue	32,002	26,123	32,865	(6,742)	-25.8%	32,865
Expense	22,222	17,799	21,599	(3,800)	-21.4%	21,599
Surplus (Deficit):	9,780	8,324	11,266	(2,942)	31.9%	11,266
Gr. Margin (YTD)						
Program: 713 - Youth Volleyball						
Revenue	32,601	48,833	33,122	15,711	32.2%	33,122
Expense	23,172	32,900	23,092	9,808	29.8%	23,092
Surplus (Deficit):	9,429	15,933	10,030	5,903	32.6%	10,030
Gr. Margin (YTD)						



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	Prior	YTD Actual Current	YTD Budget	Variance To Budget	% To Budget	Total Year Budget
Program: 714 - Field Hockey						
Revenue	2,774	7,592	3,140	4,452	58.6%	3,140
Expense	<u>1,945</u>	<u>3,635</u>	<u>2,072</u>	<u>1,563</u>	43.0%	<u>2,072</u>
Surplus (Deficit):	829	3,956	1,068	2,888	52.1%	1,068
					Gr. Margin (YTD)	
Program: 715 - VB League						
Revenue	10,638	11,150	12,120	(970)	-8.7%	12,120
Expense	<u>7,569</u>	<u>8,208</u>	<u>8,008</u>	<u>201</u>	2.4%	<u>8,008</u>
Surplus (Deficit):	3,069	2,942	4,112	(1,171)	26.4%	4,112
					Gr. Margin (YTD)	
Program: 716 - SB League						
Revenue	11,830	14,490	12,178	2,313	16.0%	12,178
Expense	<u>7,812</u>	<u>12,346</u>	<u>8,773</u>	<u>3,572</u>	28.9%	<u>8,773</u>
Surplus (Deficit):	4,018	2,144	3,404	(1,260)	14.8%	3,404
					Gr. Margin (YTD)	
Program: 717 - Men's >30 BB						
Revenue	28,690	30,640	29,760	880	2.9%	29,760
Expense	<u>25,074</u>	<u>31,263</u>	<u>26,132</u>	<u>5,132</u>	16.4%	<u>26,132</u>
Surplus (Deficit):	3,616	(623)	3,629	(4,252)	-2.0%	3,629
					Gr. Margin (YTD)	
Program: 719 - Athletic Field Rental						
Revenue	41,571	48,993	41,000	7,993	16.3%	41,000
Expense	<u>30,357</u>	<u>26,724</u>	<u>30,265</u>	<u>(3,541)</u>	-13.2%	<u>30,265</u>
Surplus (Deficit):	11,213	22,269	10,735	11,534	45.5%	10,735
					Gr. Margin (YTD)	
Program: 720 - Sports Parties						
Revenue	5,165	4,230	7,098	(2,868)	-67.8%	7,098
Expense	<u>3,484</u>	<u>2,731</u>	<u>4,300</u>	<u>(1,569)</u>	-57.4%	<u>4,300</u>
Surplus (Deficit):	1,681	1,499	2,798	(1,299)	35.4%	2,798
					Gr. Margin (YTD)	
Program: 721 - New Programs						
Revenue	2,025	295	1,125	(830)	-281.7%	1,125
Expense	<u>1,681</u>	<u>0</u>	<u>787</u>	<u>(787)</u>	N/A	<u>787</u>
Surplus (Deficit):	344	295	338	(43)	100.0%	338
					Gr. Margin (YTD)	
Program: 725 - Women's Soccer League						
Revenue	7,850	6,480	7,500	(1,020)	-15.7%	7,500
Expense	<u>4,723</u>	<u>4,245</u>	<u>5,475</u>	<u>(1,230)</u>	-29.0%	<u>5,475</u>
Surplus (Deficit):	3,127	2,235	2,025	210	34.5%	2,025
					Gr. Margin (YTD)	
Program: 726 - Fencing						
Revenue	13,461	9,182	13,440	(4,258)	-46.4%	13,440
Expense	<u>9,273</u>	<u>6,450</u>	<u>9,368</u>	<u>(2,918)</u>	-45.2%	<u>9,368</u>
Surplus (Deficit):	4,188	2,731	4,072	(1,341)	29.7%	4,072
					Gr. Margin (YTD)	
Program: 727 - PeeWee Soccer League						
Revenue	16,131	17,643	16,523	1,120	6.3%	16,523
Expense	<u>3,781</u>	<u>3,629</u>	<u>3,379</u>	<u>250</u>	6.9%	<u>3,379</u>
Surplus (Deficit):	12,350	14,014	13,144	870	79.4%	13,144
					Gr. Margin (YTD)	
Program: 728 - Wilmette Baseball Association						
Revenue	59,339	39,082	51,463	(12,382)	-31.7%	51,463
Expense	<u>38,520</u>	<u>37,800</u>	<u>39,627</u>	<u>(1,827)</u>	-4.8%	<u>39,627</u>
Surplus (Deficit):	20,819	1,282	11,836	(10,555)	3.3%	11,836
					Gr. Margin (YTD)	
Program: 729 - City Slickers						
Revenue	0	9,110	0	9,110	100.0%	0
Expense	<u>0</u>	<u>10,599</u>	<u>0</u>	<u>10,599</u>	100.0%	<u>0</u>
Surplus (Deficit):	0	(1,489)	0	(1,489)	-16.3%	0
					Gr. Margin (YTD)	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

		YTD Actual		YTD		Variance To		% To Budget		Total Year Budget
		Prior	Current	Budget		Budget		To Budget		
<b>Total Sports Two</b>										
Revenue	\$ 1,014,463	\$ 1,048,729	\$ 1,027,683	\$ 109,901		10.5%	\$ 1,027,683			
Expense	<u>792,105</u>	<u>833,929</u>	<u>824,518</u>	<u>36,183</u>		4.3%	<u>824,518</u>			
Surplus (Deficit):	222,358	\$ 214,801	\$ 203,165	\$ 73,718		20.5%	\$ 203,165			
						Gr. Margin (YTD)				



**Wilmette Park District**  
**Revenue and Expense Statement**  
**Fiscal Year 2018**  
**As of December 31, 2018-Unaudited**

**Performing Arts**

Revenue	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
Daily Fees	\$54,373	\$52,741	\$79,780	(\$27,040)	-33.9%	\$79,780	
Fee Revenue	318,705	344,205	329,845	14,360	4.4%	329,845	
Rental Revenue	2,221	0	1,649	(1,649)	-100.0%	1,649	
Retail Sales	3,320	3,289	4,255	(966)	-22.7%	4,255	
Miscellaneous Revenue	2,736	6,889	6,472	417	6.4%	6,472	
<b>Total Revenue</b>	<b>\$381,355</b>	<b>\$407,123</b>	<b>\$422,000</b>	<b>(\$14,878)</b>	<b>-3.5%</b>	<b>\$422,001</b>	
<b>Expenses</b>							
Salaries & Wages	\$234,470	\$222,304	\$228,819	(\$6,515)	-2.8%	\$228,819	
Employee Benefits	4,873	5,691	5,485	206	3.8%	5,485	
Contract Services	80,282	68,984	80,893	(11,910)	-14.7%	80,893	
Utilities	25	0	50	(50)	-100.0%	50	
Supplies	24,756	20,954	24,090	(3,136)	-13.0%	24,090	
Repairs	801	1,082	800	282	35.2%	800	
Operating Expenses	\$345,206	\$319,014	\$340,137	(\$21,124)	-6.2%	\$340,137	
Operating Surplus (Deficit)	\$36,149	\$88,109	\$81,863	\$6,246	7.6%	\$81,864	
Operating Capital	2,412	2,936	5,000	(2,064)	-41.3%	5,000	
Overhead Transfer	155,188	155,188	155,250	(62)	0.0%	155,250	
Non Operating Expenses	\$157,600	\$158,123	\$160,250	(\$2,127)	-1.3%	\$160,250	
<b>Total Expenses</b>	<b>\$502,806</b>	<b>\$477,137</b>	<b>\$500,387</b>	<b>(\$23,250)</b>	<b>-4.6%</b>	<b>\$500,387</b>	
<b>Net Surplus (Deficit)</b>	<b>(\$121,451)</b>	<b>(\$70,015)</b>	<b>(\$78,387)</b>	<b>\$8,372</b>		<b>(\$78,386)</b>	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	Prior	YTD Actual Current	YTD Budget	Variance To Budget	% To Budget	Total Year Budget
<b>Performing Arts</b>						
Program 801 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
Expense	\$ <u>217,428</u>	\$ <u>217,686</u>	\$ <u>221,573</u>	\$ <u>(3,886)</u>	-1.8%	\$ <u>221,573</u>
Surplus (Deficit):	\$ (217,428)	\$ (217,686)	\$ (221,573)	\$ 3,886	N/A Gr. Margin (YTD)	\$ (221,573)
Program: 803 - Creative Dramatics						
Revenue	83,716	106,799	96,023	106,799	100.0%	96,023
Expense	<u>34,448</u>	<u>37,184</u>	<u>35,013</u>	<u>37,184</u>	100.0%	<u>35,013</u>
Surplus (Deficit):	49,268	69,615	61,010	69,615	65.2% Gr. Margin (YTD)	61,010
Program: 805 - WCT Prod - Fall						
Revenue	21,186	15,282	20,705	(5,423)	-35.5%	20,705
Expense	<u>15,235</u>	<u>13,862</u>	<u>14,856</u>	<u>(994)</u>	-7.2%	<u>14,856</u>
Surplus (Deficit):	5,951	1,419	5,849	(4,429)	9.3% Gr. Margin (YTD)	5,849
Program: 806 - WCT Prod - Spring						
Revenue	17,017	20,380	24,396	(4,016)	-19.7%	24,396
Expense	<u>12,555</u>	<u>12,775</u>	<u>13,160</u>	<u>(385)</u>	-3.0%	<u>13,160</u>
Surplus (Deficit):	4,463	7,606	11,236	(3,630)	37.3% Gr. Margin (YTD)	11,236
Program: 807 - NSTW Prod - Fall						
Revenue	6,735	0	15,100	(15,100)	N/A	15,100
Expense	<u>14,209</u>	<u>0</u>	<u>15,405</u>	<u>(15,405)</u>	N/A	<u>15,405</u>
Surplus (Deficit):	(7,475)	0	(305)	305	N/A Gr. Margin (YTD)	(305)
Program: 808 - NSTW/WCT Prod - Winter						
Revenue	18,062	17,991	20,174	(2,183)	-12.1%	20,174
Expense	<u>11,985</u>	<u>13,245</u>	<u>12,571</u>	<u>674</u>	5.1%	<u>12,571</u>
Surplus (Deficit):	6,077	4,746	7,603	(2,857)	26.4% Gr. Margin (YTD)	7,603
Program: 809 - NSTW Prod - Spring						
Revenue	6,975	17,917	20,090	(2,173)	-12.1%	20,090
Expense	<u>18,341</u>	<u>11,868</u>	<u>12,571</u>	<u>(703)</u>	-5.9%	<u>12,571</u>
Surplus (Deficit):	(11,366)	6,049	7,519	(1,470)	33.8% Gr. Margin (YTD)	7,519
Program: 810 - PA for Pre-School						
Revenue	13,343	15,108	14,688	419	2.8%	14,688
Expense	<u>7,644</u>	<u>9,259</u>	<u>7,938</u>	<u>1,321</u>	14.3%	<u>7,938</u>
Surplus (Deficit):	5,699	5,849	6,750	(902)	38.7% Gr. Margin (YTD)	6,750
Program: 811 - New Programs						
Revenue	0	983	0	983	100.0%	0
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Surplus (Deficit):	0	983	0	983	100.0% Gr. Margin (YTD)	0
Program: 812 - Voice Lessons						
Revenue	20,050	28,033	19,597	8,436	30.1%	19,597
Expense	<u>15,382</u>	<u>16,255</u>	<u>12,865</u>	<u>3,389</u>	20.9%	<u>12,865</u>
Surplus (Deficit):	4,668	11,778	6,732	5,047	42.0% Gr. Margin (YTD)	6,732
Program: 813 - PA Camp						
Revenue	103,340	83,698	98,489	(14,791)	-17.7%	98,489
Expense	<u>33,088</u>	<u>25,191</u>	<u>32,391</u>	<u>(7,200)</u>	-28.6%	<u>32,391</u>
Surplus (Deficit):	70,252	58,507	66,097	(7,590)	69.9% Gr. Margin (YTD)	66,097



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	Prior	YTD Actual Current	YTD Budget	Variance To Budget	% To Budget	Total Year Budget
<b>Program: 814 - Theater Technicians</b>						
Revenue	2,221	0	1,649	(1,649)	N/A	1,649
Expense	<u>2,221</u>	<u>1,494</u>	<u>1,649</u>	(154)	-10.3%	<u>1,649</u>
Surplus (Deficit):	0	(1,494)	0	(1,494)	N/A	0
					Gr. Margin (YTD)	
<b>Program: 816 - Wallace Bowl</b>						
Revenue	300	0	0	0	N/A	0
Expense	<u>50,982</u>	<u>43,630</u>	<u>50,761</u>	(7,131)	-16.3%	<u>50,761</u>
Surplus (Deficit):	(50,682)	(43,630)	(50,761)	7,131	N/A	(50,761)
					Gr. Margin (YTD)	
<b>Program: 817 - Mallinckrodt</b>						
Revenue	0	0	0	0	N/A	0
Expense	<u>7,006</u>	<u>6,527</u>	<u>7,875</u>	(1,348)	-20.7%	<u>7,875</u>
Surplus (Deficit):	(7,006)	(6,527)	(7,875)	1,348	N/A	(7,875)
					Gr. Margin (YTD)	
<b>Program: 818 - Movie Star Camp</b>						
Revenue	12,964	17,430	15,885	1,545	8.9%	15,885
Expense	<u>10,744</u>	<u>12,057</u>	<u>11,745</u>	<u>312</u>	2.6%	<u>11,745</u>
Surplus (Deficit):	2,220	5,374	4,140	1,234	30.8%	4,140
					Gr. Margin (YTD)	
<b>Program: 820 - Music Lessons - Piano</b>						
Revenue	29,714	40,450	30,826	9,625	23.8%	30,826
Expense	<u>21,216</u>	<u>27,951</u>	<u>20,467</u>	<u>7,484</u>	26.8%	<u>20,467</u>
Surplus (Deficit):	8,499	12,500	10,359	2,140	30.9%	10,359
					Gr. Margin (YTD)	
<b>Program: 821 - Music Lessons - Violin</b>						
Revenue	16,548	14,743	15,549	(806)	-5.5%	15,549
Expense	<u>10,362</u>	<u>9,727</u>	<u>10,277</u>	<u>(550)</u>	-5.7%	<u>10,277</u>
Surplus (Deficit):	6,186	5,016	5,272	(256)	34.0%	5,272
					Gr. Margin (YTD)	
<b>Program: 822 - Music Lessons - Canzonetta</b>						
Revenue	15,646	11,982	14,742	(2,760)	-23.0%	14,742
Expense	<u>9,999</u>	<u>6,349</u>	<u>9,979</u>	<u>(3,630)</u>	-57.2%	<u>9,979</u>
Surplus (Deficit):	5,647	5,633	4,763	870	47.0%	4,763
					Gr. Margin (YTD)	
<b>Program: 823 - Music Lessons - Guitar</b>						
Revenue	13,540	16,328	14,089	2,239	13.7%	14,089
Expense	<u>9,962</u>	<u>12,078</u>	<u>9,292</u>	<u>2,786</u>	23.1%	<u>9,292</u>
Surplus (Deficit):	3,577	4,250	4,797	(547)	26.0%	4,797
					Gr. Margin (YTD)	
<b>Total Performing Arts</b>						
Revenue	\$ 381,355	\$ 407,123	\$ 422,000	\$ 81,145	19.9%	\$ 422,000
Expense	<u>502,806</u>	<u>477,137</u>	<u>500,387</u>	<u>11,763</u>	2.5%	<u>500,387</u>
Surplus (Deficit):	\$ (121,451)	\$ (70,015)	\$ (78,387)	\$ 69,383	-17.2%	\$ (78,387)
					Gr. Margin (YTD)	
<b>Total Community Recreation Center Operations</b>						
Revenue	\$ 7,851,608	\$ 7,883,710	\$ 8,203,633	\$ (135,045)	-1.7%	\$ 8,203,633
Expense	<u>6,571,617</u>	<u>6,665,580</u>	<u>6,655,342</u>	<u>72,023</u>	1.1%	<u>6,655,342</u>
Surplus (Deficit):	\$ 1,279,991	\$ 1,218,130	\$ 1,548,291	\$ (207,068)	15.5%	\$ 1,548,290
					Gr. Margin (YTD)	



**Wilmette Park District**  
**Revenue and Expense Statement**  
**Fiscal Year 2018**  
**As of December 31, 2018-Unaudited**

**Center Fitness**

	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
<b>Revenue</b>							
Daily Fees	\$43,780	\$48,852	\$45,806	\$3,045	6.6%	\$45,806	
Fee Revenue	531,518	477,186	527,237	(50,051)	-9.5%	527,237	
Membership Fees	605,126	469,597	594,046	(124,449)	-20.9%	594,046	
Retail Sales	50	0	0	0	N/A	0	
Miscellaneous Revenue	<u>584</u>	<u>92</u>	<u>750</u>	<u>(658)</u>	-87.8%	<u>750</u>	
<b>Total Revenue</b>	<b><u>\$1,181,059</u></b>	<b><u>\$995,726</u></b>	<b><u>\$1,167,839</u></b>	<b><u>(\$172,113)</u></b>	<b>-14.7%</b>	<b><u>\$1,167,839</u></b>	
<b>Expenses</b>							
Salaries & Wages	\$435,937	\$437,745	\$442,467	(\$4,722)	-1.1%	\$442,467	
Employee Benefits	53,240	59,984	58,603	1,382	2.4%	58,603	
Contract Services	53,375	48,114	54,874	(6,760)	-12.3%	54,874	
Utilities	6,288	6,240	6,331	(91)	-1.4%	6,331	
Supplies	78,988	69,594	80,184	(10,591)	-13.2%	80,184	
Repairs	<u>15,664</u>	<u>7,593</u>	<u>16,800</u>	<u>(9,207)</u>	-54.8%	<u>16,800</u>	
Operating Expenses	\$643,492	\$629,270	\$659,259	(\$29,990)	-4.5%	\$659,259	
Operating Surplus (Deficit)	\$537,567	\$366,456	\$508,580	(\$142,123)	-27.9%	\$508,580	
Operating Capital	2,930	1,777	8,700	(6,923)	-79.6%	8,700	
Overhead Transfer	<u>384,596</u>	<u>384,596</u>	<u>384,750</u>	<u>(154)</u>	0.0%	<u>384,750</u>	
Non Operating Expenses	\$387,526	\$386,373	\$393,450	(\$7,077)	-1.8%	\$393,450	
<b>Total Expenses</b>	<b><u>\$1,031,018</u></b>	<b><u>\$1,015,642</u></b>	<b><u>\$1,052,709</u></b>	<b><u>(\$37,067)</u></b>	<b>-3.5%</b>	<b><u>\$1,052,709</u></b>	
<b>Net Surplus (Deficit)</b>	<b>\$150,041</b>	<b>(\$19,916)</b>	<b>\$115,130</b>	<b>(\$135,046)</b>		<b>\$115,130</b>	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
<b>Fitness Center</b>						
Program 100 - Operations						
Revenue	\$ 652,021	\$ 521,370	\$ 643,719	\$ (122,349)	-23.5%	\$ 643,719
Expense	<u>716,489</u>	<u>686,035</u>	<u>724,398</u>	<u>(38,363)</u>	-5.6%	<u>724,398</u>
Surplus (Deficit):	(64,468)	(164,665)	(80,680)	(83,986)	-31.6%	(80,680)
Program: 109 - Fitness Babysitting						
Revenue	0	0	0	0	N/A	0
Expense	<u>0</u>	<u>5</u>	<u>0</u>	<u>5</u>	100.0%	<u>0</u>
Surplus (Deficit):	0	(5)	0	(5)	N/A	0
Program: 110 - Lessons						
Revenue	194,964	178,283	187,109	(8,826)	-5.0%	187,109
Expense	<u>85,131</u>	<u>99,366</u>	<u>86,220</u>	<u>13,146</u>	13.2%	<u>86,220</u>
Surplus (Deficit):	109,833	78,917	100,889	(21,972)	44.3%	100,889
Program: 111 - Pilates Reformer Training						
Revenue	8,185	1,100	0	1,100	100.0%	0
Expense	<u>4,620</u>	<u>665</u>	<u>0</u>	<u>665</u>	100.0%	<u>0</u>
Surplus (Deficit):	3,565	435	0	435	39.5%	0
Program: 112 - Camp Fusion						
Revenue	164,150	172,651	169,074	3,577	2.1%	169,074
Expense	<u>105,370</u>	<u>111,850</u>	<u>109,784</u>	<u>2,066</u>	1.8%	<u>109,784</u>
Surplus (Deficit):	58,779	60,801	59,290	1,511	35.2%	59,290
Program: 113 - Tour Wilmette						
Revenue	1,530	0	1,750	(1,750)	N/A	1,750
Expense	<u>853</u>	<u>0</u>	<u>1,134</u>	<u>(1,134)</u>	N/A	<u>1,134</u>
Surplus (Deficit):	677	0	616	(616)	N/A	616
Program: 114 - In-Trinity						
Revenue	4,110	220	5,062	(4,842)	-2201.1%	5,062
Expense	<u>2,036</u>	<u>36</u>	<u>2,306</u>	<u>(2,270)</u>	-6327.7%	<u>2,306</u>
Surplus (Deficit):	2,074	184	2,756	(2,572)	83.7%	2,756
Program: 115 - Programs						
Revenue	125,027	99,393	119,651	(20,258)	-20.4%	119,651
Expense	<u>106,523</u>	<u>111,090</u>	<u>112,992</u>	<u>(1,902)</u>	-1.7%	<u>112,992</u>
Surplus (Deficit):	18,504	(11,698)	6,659	(18,356)	-11.8%	6,659
Program: 116 - Yoga On The Beach						
Revenue	3,856	3,624	5,000	(1,376)	-38.0%	5,000
Expense	<u>800</u>	<u>356</u>	<u>820</u>	<u>(464)</u>	-130.1%	<u>820</u>
Surplus (Deficit):	3,056	3,268	4,180	(912)	90.2%	4,180
Program: 117 - Holiday Challenge						
Revenue	1,600	2,900	1,600	1,300	44.8%	1,600
Expense	<u>765</u>	<u>948</u>	<u>1,000</u>	<u>(52)</u>	-5.5%	<u>1,000</u>
Surplus (Deficit):	835	1,952	600	1,352	67.3%	600
Program: 118 - Fall Into Wellness...						
Revenue	4,915	0	10,500	(10,500)	N/A	10,500
Expense	<u>1,603</u>	<u>0</u>	<u>6,750</u>	<u>(6,750)</u>	N/A	<u>6,750</u>
Surplus (Deficit):	3,312	0	3,750	(3,750)	N/A	3,750
Program: 119 - Lose To Win						
Revenue	20,702	16,186	24,375	(8,189)	-50.6%	24,375
Expense	<u>6,827</u>	<u>5,291</u>	<u>7,305</u>	<u>(2,014)</u>	-38.1%	<u>7,305</u>
Surplus (Deficit):	13,875	10,895	17,070	(6,175)	67.3%	17,070



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	YTD Actual Prior	YTD Current	Variance To Budget	% To Budget	Total Year Budget
Gr. Margin (YTD)					
<b>Total Fitness Center</b>					
Revenue	\$ 1,181,059	\$ 995,726	\$ 1,167,839	\$ (172,113)	-17.3% \$ 1,167,839
Expense	<u>\$ 1,031,018</u>	<u>\$ 1,015,642</u>	<u>\$ 1,052,709</u>	<u>\$ (37,067)</u>	<u>-3.6%</u> <u>\$ 1,052,709</u>
Surplus (Deficit):	\$ 150,041	\$ (19,916)	\$ 115,130	\$ (135,046)	-2.0% \$ 115,130
					Gr. Margin (YTD)



**Wilmette Park District**  
Revenue and Expense Statement  
Fiscal Year 2018  
**As of December 31, 2018-Unaudited**

**Lakefront Operations**

Revenue	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
Daily Fees	\$317,869	\$393,059	\$328,702	\$64,357	19.6%	\$328,702	
Fee Revenue	238,117	219,910	225,085	(5,175)	-2.3%	225,085	
Membership Fees	416,866	479,417	440,036	39,381	8.9%	440,036	
Rental Revenue	477,249	490,246	491,545	(1,299)	-0.3%	491,545	
Miscellaneous Revenue	<u>37,635</u>	<u>24,992</u>	<u>20,730</u>	<u>4,262</u>	20.6%	<u>20,730</u>	
<b>Total Revenue</b>	<b><u>\$1,487,737</u></b>	<b><u>\$1,607,623</u></b>	<b><u>\$1,506,098</u></b>	<b><u>\$101,525</u></b>	<b>6.7%</b>	<b><u>\$1,506,098</u></b>	
Expenses							
Salaries & Wages	\$578,030	\$607,459	\$630,073	(\$22,613)	-3.6%	\$630,073	
Employee Benefits	48,815	50,281	51,285	(1,004)	-2.0%	51,285	
Contract Services	153,224	152,578	171,848	(19,271)	-11.2%	171,848	
Utilities	46,089	41,145	42,768	(1,623)	-3.8%	42,768	
Supplies	83,143	57,545	58,420	(875)	-1.5%	58,420	
Repairs	<u>11,158</u>	<u>7,868</u>	<u>9,050</u>	<u>(1,182)</u>	-13.1%	<u>9,050</u>	
Operating Expenses	\$920,458	\$916,877	\$963,445	(\$46,568)	-4.8%	\$963,444	
Operating Surplus (Deficit)	\$567,279	\$690,746	\$542,653	\$148,093	27.3%	\$542,654	
Capital Transfer	74,970	74,970	74,970	0	0.0%	75,000	
Overhead Transfer	<u>170,432</u>	<u>170,432</u>	<u>170,530</u>	<u>(98)</u>	-0.1%	<u>170,500</u>	
Non Operating Expenses	\$245,402	\$245,402	\$245,500	(\$98)	0.0%	\$245,500	
<b>Total Expenses</b>	<b><u>\$1,165,860</u></b>	<b><u>\$1,162,279</u></b>	<b><u>\$1,208,945</u></b>	<b><u>(\$46,666)</u></b>	<b>-3.9%</b>	<b><u>\$1,208,944</u></b>	
<b>Net Surplus (Deficit)</b>	<b>\$321,877</b>	<b>\$445,344</b>	<b>\$297,153</b>	<b>\$148,191</b>		<b>\$297,154</b>	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
<b>Lakefront Operations</b>						
Program 100 - Operations						
Revenue	\$ 745,180	\$ 844,541	\$ 757,953	\$ 86,588	10.3%	\$ 757,953
Expense	<u>804,608</u>	<u>789,693</u>	<u>827,185</u>	(37,493)	-4.7%	<u>827,185</u>
Surplus (Deficit):	(59,428)	54,849	(69,232)	124,081	6.5%	(69,232)
					Gr. Margin (YTD)	
Program: 140 - Langdon Operations						
Revenue	6,805	7,786	6,989	797	10.2%	6,989
Expense	<u>38,623</u>	<u>37,646</u>	<u>35,735</u>	<u>1,911</u>	5.1%	<u>35,735</u>
Surplus (Deficit):	(31,818)	(29,860)	(28,746)	(1,113)	-383.5%	(28,746)
					Gr. Margin (YTD)	
Program: 141 - Elmwood Dunes						
Revenue	0	0	1,076	(1,076)	N/A	1,076
Expense	<u>887</u>	<u>0</u>	<u>1,000</u>	<u>(1,000)</u>	N/A	<u>1,000</u>
Surplus (Deficit):	(887)	0	76	(76)	N/A	76
					Gr. Margin (YTD)	
Program: 142 - Sailing Operations						
Revenue	464,023	488,738	480,115	8,623	1.8%	480,115
Expense	<u>168,796</u>	<u>195,457</u>	<u>195,241</u>	<u>216</u>	0.1%	<u>195,241</u>
Surplus (Deficit):	295,227	293,281	284,874	8,407	60.0%	284,874
					Gr. Margin (YTD)	
Program: 143 - Gillson Programs						
Revenue	7,759	5,551	8,620	(3,069)	-55.3%	8,620
Expense	<u>2,037</u>	<u>2,418</u>	<u>2,550</u>	<u>(132)</u>	-5.5%	<u>2,550</u>
Surplus (Deficit):	5,722	3,133	6,070	(2,937)	56.4%	6,070
					Gr. Margin (YTD)	
Program: 144 - Beach House Concessions						
Revenue	0	9,462	0	9,462	100.0%	0
Expense	<u>0</u>	<u>131</u>	<u>0</u>	<u>131</u>	100.0%	<u>0</u>
Surplus (Deficit):	0	9,331	0	9,331	98.6%	0
					Gr. Margin (YTD)	
Program: 145 - Lakeview Center						
Revenue	39,124	37,496	39,870	(2,374)	-6.3%	39,870
Expense	<u>78,022</u>	<u>79,860</u>	<u>76,263</u>	<u>3,597</u>	4.5%	<u>76,263</u>
Surplus (Deficit):	(38,898)	(42,364)	(36,393)	(5,971)	-113.0%	(36,393)
					Gr. Margin (YTD)	
Program: 146 - Swim Classes						
Revenue	293	300	0	300	100.0%	0
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Surplus (Deficit):	293	300	0	300	100.0%	0
					Gr. Margin (YTD)	
Program: 147 - Lakefront Camps						
Revenue	149,575	143,189	142,399	790	0.6%	142,399
Expense	<u>40,619</u>	<u>34,675</u>	<u>40,255</u>	<u>(5,580)</u>	-16.1%	<u>40,255</u>
Surplus (Deficit):	108,956	108,514	102,144	6,370	75.8%	102,144
					Gr. Margin (YTD)	
Program: 148 - Paddle Sports						
Revenue	47,630	35,067	40,200	(5,133)	-14.6%	40,200
Expense	<u>29,964</u>	<u>20,080</u>	<u>28,140</u>	<u>(8,061)</u>	-40.1%	<u>28,140</u>
Surplus (Deficit):	17,666	14,987	12,060	2,927	42.7%	12,060
					Gr. Margin (YTD)	
Program: 149 - Dog Beach						
Revenue	27,349	35,493	28,876	6,617	18.6%	28,876
Expense	<u>2,305</u>	<u>2,320</u>	<u>2,575</u>	<u>(255)</u>	-11.0%	<u>2,575</u>
Surplus (Deficit):	25,044	33,173	26,301	6,872	93.5%	26,301
					Gr. Margin (YTD)	
<b>Total Lakefront Operations</b>						
Revenue	\$ 1,487,737	\$ 1,607,623	\$ 1,506,098	\$ 101,525	6.3%	\$ 1,506,098
Expense	<u>1,165,860</u>	<u>1,162,279</u>	<u>1,208,945</u>	<u>(46,666)</u>	-4.0%	<u>1,208,945</u>



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Surplus (Deficit): \$	\$ 321,877	\$ 445,344	\$ 297,153	\$ 148,191	27.7%	\$ 297,153
					Gr. Margin (YTD)	



**Wilmette Park District**  
Revenue and Expense Statement  
Fiscal Year 2018  
**As of December 31, 2018-Unaudited**

**Mallinckrodt Center**

	Year-To-Date			YTD Variance		Total Year Budget 2018	
	Actual 2017	Actual 2018	Budget 2018	Actual to Budget			
				\$	%		
<b>Revenue</b>							
Fee Revenue	\$126,064	\$113,085	\$132,977	(\$19,892)	-15.0%	\$132,977	
Rental Revenue	21,849	29,470	19,065	10,405	54.6%	19,065	
Miscellaneous Revenue	<u>3,046</u>	<u>7,120</u>	<u>2,700</u>	<u>4,420</u>	163.7%	<u>2,700</u>	
<b>Total Revenue</b>	<u><b>\$150,959</b></u>	<u><b>\$149,675</b></u>	<u><b>\$154,742</b></u>	<u><b>(\$5,067)</b></u>	-3.3%	<u><b>\$154,742</b></u>	
<b>Expenses</b>							
Salaries & Wages	\$117,897	\$120,284	\$112,891	\$7,393	6.5%	\$112,891	
Employee Benefits	19,498	37,946	22,620	15,327	67.8%	22,620	
Contract Services	65,861	42,878	58,327	(15,449)	-26.5%	58,327	
Utilities	5,423	4,932	5,529	(597)	-10.8%	5,529	
Supplies	6,644	4,995	3,465	1,529	44.1%	3,465	
Repairs	<u>2,686</u>	<u>5,600</u>	<u>8,160</u>	<u>(2,561)</u>	-31.4%	<u>8,160</u>	
Operating Expenses	\$218,009	\$216,634	\$210,992	\$5,642	2.7%	\$210,992	
Operating Surplus (Deficit)	(\$67,050)	(\$66,959)	(\$56,250)	(\$10,709)	19.0%	(\$56,250)	
Operating Capital	\$1,425	\$0	\$1,425	(\$1,425)	-100.0%	\$1,425	
Overhead Transfer	<u>\$27,489</u>	<u>27,489</u>	<u>27,500</u>	<u>(11)</u>	0.0%	<u>27,500</u>	
Non Operating Expenses	\$28,914	\$27,489	\$28,925	(\$1,436)	-5.0%	\$28,925	
<b>Total Expenses</b>	<u><b>\$246,923</b></u>	<u><b>\$244,123</b></u>	<u><b>\$239,917</b></u>	<u><b>\$4,206</b></u>	1.8%	<u><b>\$239,917</b></u>	
<b>Net Surplus (Deficit)</b>	<b>(\$95,964)</b>	<b>(\$94,448)</b>	<b>(\$85,175)</b>	<b>(\$9,273)</b>		<b>(\$85,175)</b>	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	Prior	YTD Actual Current	YTD Budget	Variance To Budget	% To Budget	Total Year Budget
<b>Mallinckrodt Programs</b>						
Program 100 - Operations						
Revenue	\$ 21,845	\$ 29,510	\$ 19,065	\$ 10,445	35.4%	\$ 19,065
Expense	<u>\$ 177,897</u>	<u>\$ 200,577</u>	<u>\$ 181,558</u>	<u>\$ 19,019</u>	<u>9.5%</u>	<u>\$ 181,558</u>
Surplus (Deficit):	(156,052)	(171,067)	(162,493)	(8,574)	-579.7%	(162,493)
					Gr. Margin (YTD)	
Program: 130 - Memberships						
Revenue	23,364	24,350	26,240	(1,890)	-7.8%	26,240
Expense	<u>2,132</u>	<u>971</u>	<u>2,020</u>	<u>(1,049)</u>	<u>-108.0%</u>	<u>2,020</u>
Surplus (Deficit):	21,232	23,379	24,220	(841)	96.0%	24,220
					Gr. Margin (YTD)	
Program: 132 - Day Trips						
Revenue	22,366	15,865	22,454	(6,589)	-41.5%	22,454
Expense	<u>24,747</u>	<u>11,418</u>	<u>22,431</u>	<u>(11,013)</u>	<u>-96.5%</u>	<u>22,431</u>
Surplus (Deficit):	(2,382)	4,447	23	4,424	28.0%	23
					Gr. Margin (YTD)	
Program: 133 - Extended Trips						
Revenue	7,510	0	8,433	(8,433)	N/A	8,433
Expense	<u>15,042</u>	<u>0</u>	<u>7,250</u>	<u>(7,250)</u>	N/A	<u>7,250</u>
Surplus (Deficit):	(7,532)	0	1,183	(1,183)	N/A	1,183
					Gr. Margin (YTD)	
Program: 134 - Classes						
Revenue	62,317	9,272	5,460	3,812	41.1%	5,460
Expense	<u>22,463</u>	<u>3,143</u>	<u>2,730</u>	<u>413</u>	<u>13.1%</u>	<u>2,730</u>
Surplus (Deficit):	39,853	6,129	2,730	3,399	66.1%	2,730
					Gr. Margin (YTD)	
Program: 135 - Personal Training						
Revenue	120	1,625	700	925	56.9%	700
Expense	<u>0</u>	<u>300</u>	<u>400</u>	<u>(100)</u>	<u>-33.3%</u>	<u>400</u>
Surplus (Deficit):	120	1,325	300	1,025	81.5%	300
					Gr. Margin (YTD)	
Program: 136 - Sr. Walking Club						
Revenue	3,579	4,089	3,867	222	5.4%	3,867
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Surplus (Deficit):	3,579	4,089	3,867	222	100.0%	3,867
					Gr. Margin (YTD)	
Program: 137 - Group Exercise						
Revenue	0	53,567	59,925	(6,358)	-11.9%	59,925
Expense	<u>0</u>	<u>22,358</u>	<u>20,828</u>	<u>1,530</u>	<u>6.8%</u>	<u>20,828</u>
Surplus (Deficit):	0	31,208	39,097	(7,888)	58.3%	39,097
					Gr. Margin (YTD)	
Program: 138 - Programs						
Revenue	8,864	9,986	6,848	3,138	31.4%	6,848
Expense	<u>4,142</u>	<u>4,307</u>	<u>2,200</u>	<u>2,107</u>	<u>48.9%</u>	<u>2,200</u>
Surplus (Deficit):	4,723	5,679	4,648	1,031	56.9%	4,648
					Gr. Margin (YTD)	
Program: 139 - Meditation/Restoration						
Revenue	995	1,413	1,750	(337)	-23.9%	1,750
Expense	<u>500</u>	<u>1,050</u>	<u>500</u>	<u>550</u>	<u>52.4%</u>	<u>500</u>
Surplus (Deficit):	495	363	1,250	(887)	25.7%	1,250
					Gr. Margin (YTD)	
<b>Total Mallinckrodt Programs</b>						
Revenue	\$ 150,959	\$ 149,675	\$ 154,742	\$ (5,067)	-3.4%	\$ 154,742
Expense	<u>\$ 246,923</u>	<u>\$ 244,123</u>	<u>\$ 239,917</u>	<u>\$ 4,206</u>	<u>1.7%</u>	<u>\$ 239,917</u>
Surplus (Deficit):	\$ (95,964)	\$ (94,448)	\$ (85,175)	\$ (9,273)	-63.1%	\$ (85,175)
					Gr. Margin (YTD)	



## Budget Report

Program Summary

For Period Ending: 31-Dec-18

### Recreation Programs

	YTD Actual Prior	YTD Current	Budget	Variance To Budget	% To Budget	Total Year Budget
<b>Total Recreation Programs</b>						
Revenue	\$ 11,009,716	\$ 10,987,601	\$ 11,387,065	\$ (214,585)	-2.0%	\$ 11,387,064
Expense	\$ 9,304,922	\$ 9,392,113	\$ 9,466,144	\$ (12,245)	-0.1%	\$ 9,466,444
Surplus (Deficit):	\$ 1,704,795	\$ 1,595,488	\$ 1,920,921	\$ (202,340)	17.0%	\$ 1,920,620
					Gr. Margin (YTD)	

**Tab 3**

December 31, 2018

## **Capital Project Fund**

Capital Project Summary..... 55-57

## Wilmette Park District

## 2018 Capital Improvement Projects

Date Ending: 31-Dec-18

Project Account	Completed Projects Description	Prior Year Expenditures	Current Year-To-Date Expenditures	Estimate to Complete	Capitalized Total Cost	Total Project Estimate	Variance to Project Estimate	2018 Budget	Variance to 2018 Budget Over (Under)
		(a)	(b)	(c)	(a)+(b)+(c)=(d)	(e)	(d)-(e)=(f)	(g)	(b)-(g)=(h)
17109	Paging and Security System	\$ 4,950	\$ 89,923	\$ -	\$ 94,873	\$ 94,873	\$ -	\$ -	\$ 94,873
17140	Parking in West Park		19,392	-	19,392	19,392	-		19,392
18104	Seal Coat Parking Lot-Ice		7,000	-	7,000	7,000	-	5,700	1,300
18105	Seal Coat Parking Lot-Pools		7,000	-	7,000	7,000	-	5,700	1,300
18106	Seal Coat Parking Lot-Tennis		7,000	-	7,000	7,000	-	5,700	1,300
18109	Theatre Microphones		24,181	-	24,181	24,181	-	27,000	(2,819)
18111	Seal Coat Parking Lot-CRC		17,970	-	17,970	17,970	-	21,000	(3,030)
18114	Sailboats, Kayaks, & Paddle Boats		9,515	-	9,515	9,515	-	11,000	(1,485)
18115	Banquet Tables		5,896	-	5,896	5,896	-	7,500	(1,604)
18117	Drainage Improvements		9,450	-	9,450	9,450	-	10,000	(550)
18119	Fitness Equipment Upgrade	-	4,830	-	4,830	4,830	-	5,000	(170)
18120	Pick-Up Truck w/Plows (#8, #9, #10)	-	112,796	-	112,796	112,796	-	120,000	(7,204)
18123	Verticutter	-	22,000	-	22,000	22,000	-	22,000	-
18124	Fairway Aerifier	-	29,288	-	29,288	29,288	-	31,000	(1,712)
18130	Well Refurbishment		37,184	-	37,184	37,184	-	37,000	184
18132	Moonwalk		8,862	-	8,862	8,862	-	9,500	(638)
<b>Total Completed Projects</b>		<b>\$ 4,950</b>	<b>\$ 412,289</b>	<b>\$ -</b>	<b>\$ 417,239</b>	<b>\$ 417,240</b>	<b>\$ -</b>	<b>\$ 318,100</b>	<b>\$ 99,139</b>

Project Account	Ongoing Projects Description	Prior Year Expenditures	Current Year To Date Expenditures	Estimate to Complete	Total Cost	Total Project Estimate	Variance to Project Estimate	2018 Budget	Variance YTD to Budget Over (Under)
		(a)	(b)	(c)	(a)+(b)+(c)	(e)	(d)-(e)=(f)	(g)	(b)-(g)=(h)
16112	HVAC Rooftop Unit Replacement	\$ -	\$ 16,664	\$ 8,336	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ (8,336)
17124	Playground Renovation (GP) (2011)	274,012	101,979	(0)	375,991	375,991	-	-	375,991
17125	Lakefront Infrastructure	77,394	2,706,032	116,574	2,900,000	2,900,000	-	2,900,000	(116,574)
17137	Platform Tennis Courts (2)	5,390	306,306	13,304	325,000	325,000	-	-	311,696
18101	Computer Software		48,417	0	48,417	48,417	-	35,000	13,417
18102	Computer Hardware		62,162	(0)	62,162	62,162	-	40,000	22,162
18103	Ice Skate Replacements		6,695	5,305	12,000	12,000	-	12,000	(5,305)
18110	Gymnastics Equipment		20,685	8,215	28,900	28,900	-	28,900	(8,215)
18113	Fitness Equipment Replacement		19,680	10,320	30,000	30,000	-	30,000	(10,320)
18116	Cart Path Repairs		6,302	3,698	10,000	10,000	-	10,000	(3,698)
18118	ADA Accessibility (5.8 Levy)		560	199,440	200,000	200,000	-	200,000	(199,440)
18122	Turf Roller		13,575	4,425	18,000	18,000	-	18,000	(4,425)
18126	HVAC in Grill Room		11,965	78,035	90,000	90,000	-	90,000	(78,035)
18127	Irrigation Pumps		10,313	1,687	12,000	12,000	-	12,000	(1,687)
18128	Combination Trash/Recycling Containers		7,465	2,535	10,000	10,000	-	10,000	(2,535)
18129	Playground Renovation (LP)		183,144	16,856	200,000	200,000	-	200,000	(16,856)
18131	Range Netting Pole and Fence Maintenance		11,080	3,920	15,000	15,000	-	15,000	(3,920)
<b>Total Ongoing Projects</b>		<b>\$ 356,796</b>	<b>\$ 3,536,715</b>	<b>\$ 478,959</b>	<b>\$ 4,372,470</b>	<b>\$ 4,372,470</b>	<b>\$ -</b>	<b>\$ 3,625,900</b>	<b>\$ 267,611</b>

**Wilmette Park District**

**2018 Capital Improvement Projects**

Date Ending: 31-Dec-18

<b>Project Account</b>	<b>Deferred Projects Description</b>	<b>2018 Budget</b>
17131	Entrance Walk and Patio Replacement	\$ 56,000
17132	Pave Pathways	20,000
<b>Total Deferred Projects</b>		<b>\$ 76,000</b>

**Wilmette Park District**

**2018 Capital Improvement Projects**

Date Ending: 31-Dec-18

Project Account	Pending Projects Description	2018 Budget	Project Account	Pending Projects (Continued) Description	2018 Budget
18107	Indoor Court Dividers/Net Repairs	\$ 8,000			
18108	Court Resurfacing	32,000			
18112	Studio Equipment Replacement	5,000			
18121	Tennis Court Renovation (VP)	12,000			

**Total Pending Projects \$ 57,000**

Capital Project Summary	(a) Prior Year Expenditures	(b) Current Year-To-Date Expenditures	(c) Estimate to Complete	(a)+(b)+(c)=(d) Total Cost	(e) Total Project Estimate	(d)-(e)=(f) Variance to Project Estimate	(g) 2018 Budget	(b)-(g)=(h) Variance YTD to Budget Over (Under)
Completed	\$ 4,950	\$ 412,289	\$ -	\$ 417,239	\$ 417,240	\$ (0)	\$ 318,100	\$ 94,189
Ongoing	356,796	3,536,715	478,959	4,372,470	4,372,470	-	3,625,900	(89,185)
Pending	-	-	57,000	57,000	57,000	-	57,000	(57,000)
Deferred	-	-	-	-	76,000	-	76,000	(76,000)
	\$ 361,746	\$ 3,949,005	\$ 535,959	\$ 4,846,709	\$ 4,922,710	\$ (0)	\$ 4,077,000	\$ (127,995)
2018 Fiscal Year Expenditures	\$ 3,949,005	(w)						
2018 Estimate to Complete	535,959	(x)						
Total Projected 2018 Expenditures	\$ 4,484,963	(w)+(x)=(z)						
2018 Total Expenditures Over (Under) Budget	\$ 407,963	(z)-(y)						