

Operating Performance Summary YTD

All Funds Combined - Unaudited
August 2022

Operating Performance vs Budget

- Operating Deficit \$90,517 YTD vs Budget*

Performance Drivers vs Budget

- Operating Revenues \$1,203,300 below YTD budget
- Operating Expenses \$426,857 below YTD budget
- Operating Capitals \$685,926 below YTD budget

2022 Year End Projections

- Operating Revenue *projected* \$2,100,000 below budget due to Cook County tax delay
- Operating Expenses *projected* \$242,800 below budget
- Operating Capitals *projected* \$611,250 below budget

- Operating performance would be \$2,334,789 above budget if Cook County disbursed \$2,425,306 in property taxes during July and August as expected.

Revenues, Expenses, Capitals Summary YTD

All Funds Combined - Unaudited
August 2022

Operating Revenues

- \$1,203,300 below YTD budget
- Tennis \$368,841 above YTD budget
- Golf Course Play \$81,390 above YTD budget
- Rec Program Fees \$296,504 above YTD budget

Non-Operating Revenues

- Cash Donations of \$17,837
- Other Contributions of \$64,770
- Elder/Cent. donations will be well below budget

Operating Expenses

- \$ 426,857 below YTD budget
- Salaries/Wages \$195,599 below YTD budget
- Supplies \$142,567 below YTD budget
- Repairs and Maintenance \$43,373 below YTD budget

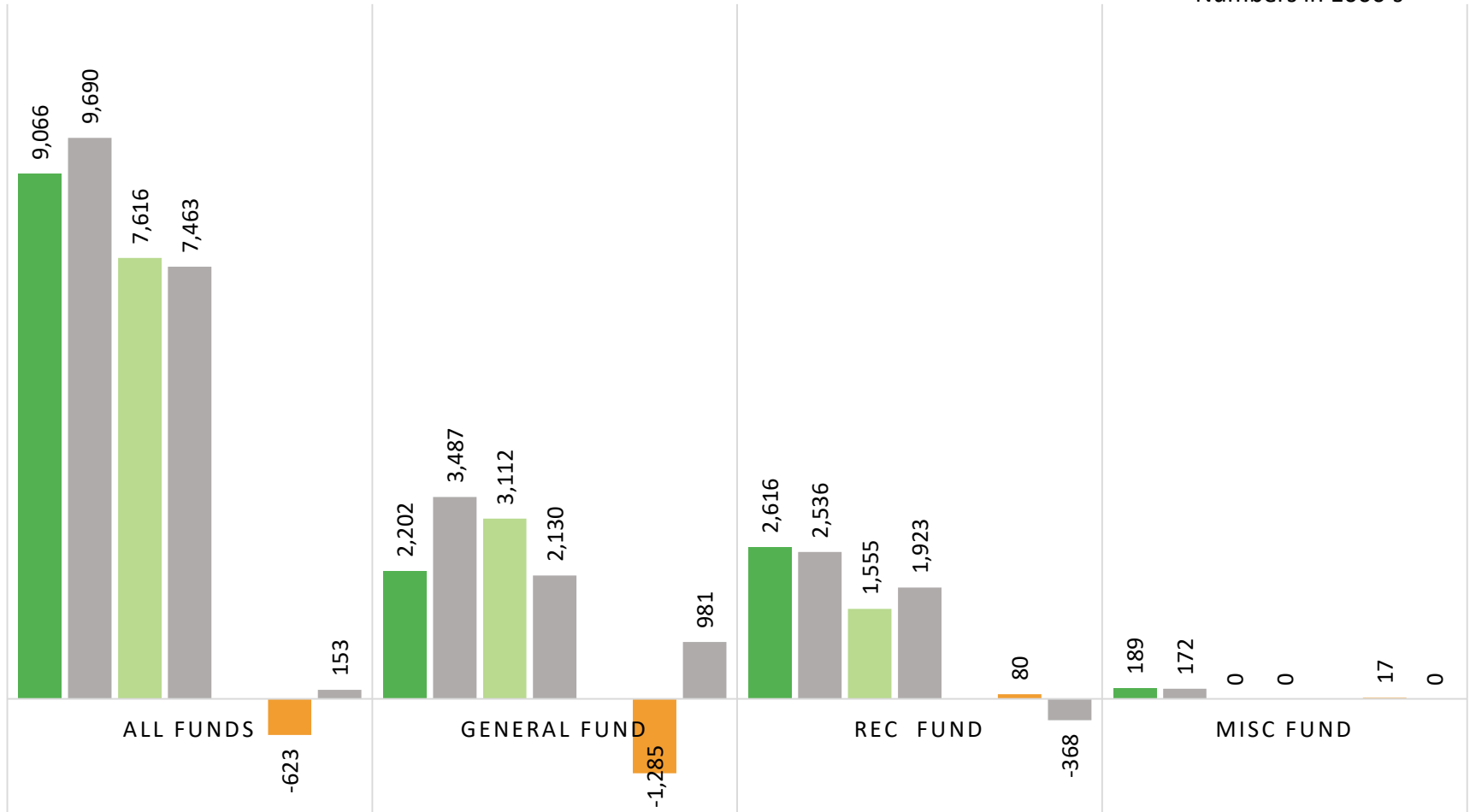
Capitals

- Operating Capitals \$685,926 below YTD budget
- Major Capitals \$160,262 above YTD budget

Individual Fund Performance Actual vs Budget YTD

August 2022

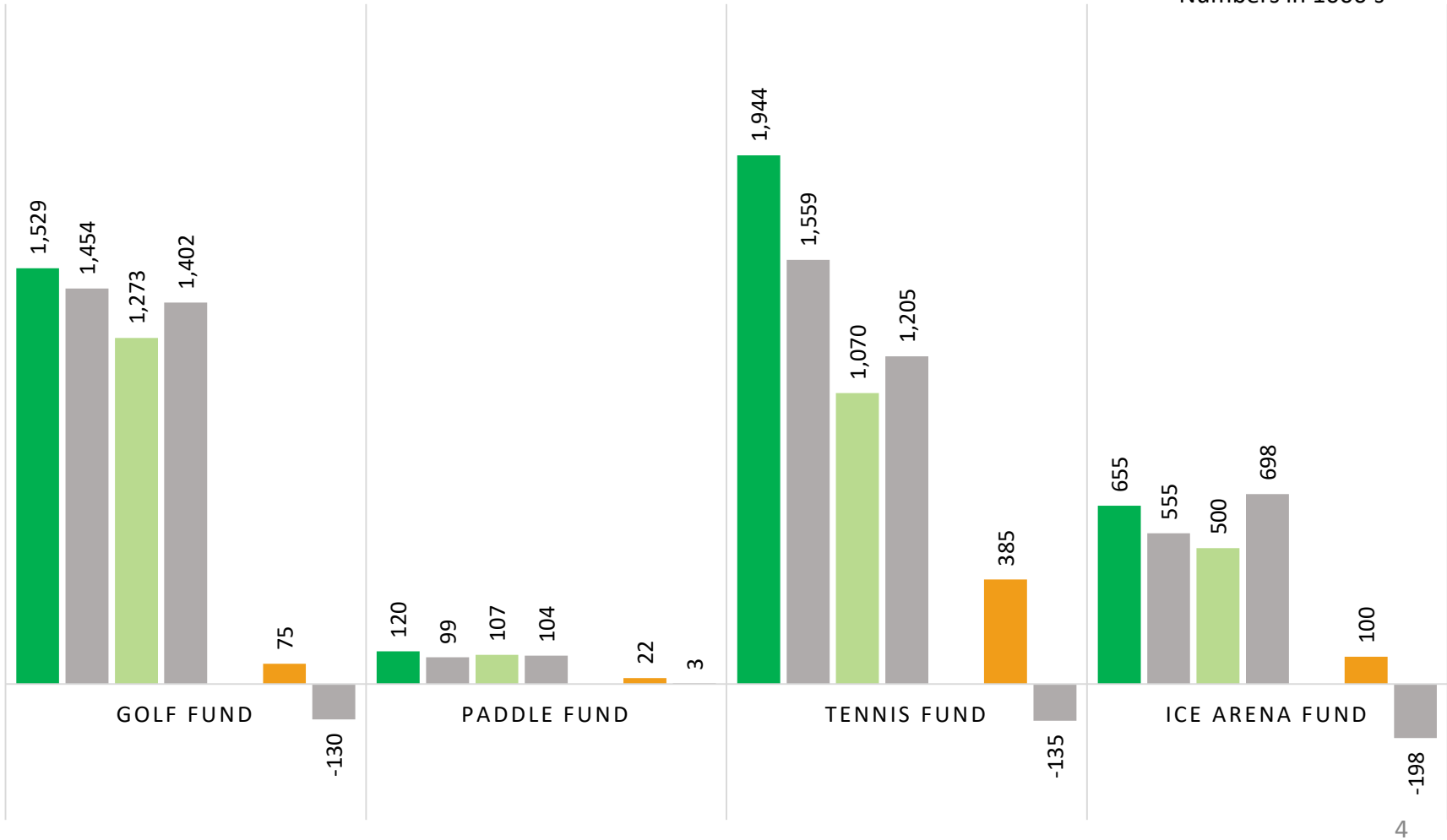
■ Rev YTD Actual
 ■ Rev YTD Budget
 ■ Exp YTD Actual
 ■ Exp YTD Budget
 ■ Revenue Variance
 ■ Expense Variance
 Numbers in 1000's



Individual Fund Performance Actual vs Budget YTD

August 2022

■ Rev YTD Actual
 ■ Rev YTD Budget
 ■ Exp YTD Actual
 ■ Exp YTD Budget
 ■ Revenue Variance
 ■ Expense Variance
 Numbers in 1000's



Previous Years Comparison

All Funds Combined – Unaudited
August 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act
Revenues YTD	\$9,395,342	\$9,751,469	\$10,037,215	\$11,240,515	(\$1,203,300)
Expenses YTD	\$5,900,843	\$6,750,224	\$6,641,277	\$7,068,134	(\$426,857)
Capitals & Contracts YTD	\$1,314,143	\$2,479,835	\$947,989	\$1,620,233	(\$672,244)
Surplus/ Deficit YTD	\$2,180,356	\$521,410	\$2,447,949	\$2,552,148	(\$104,199)

Year End Projections

All Funds Combined – Unaudited
August 2022

	2022 Budget	2022 Year End Projection	2022 Bud vs Pro
Revenues	\$17,889,322	\$11,094,322	(\$6,795,000)
Expenses	\$10,312,308	\$10,069,508	(\$242,800)
Capitals/Contracts	\$12,609,335	\$2,498,060	(\$10,111,275)
Surplus/Deficit	(\$5,032,321)	(\$1,473,246)	\$3,559,075

Revenues - Detail YTD

All Funds Combined - Unaudited
August 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act	% of YTD Budget
Taxes	\$5,311,474	\$3,148,543	\$3,550,279	\$5,975,585	(\$2,425,306)	59%
User Fees	\$3,333,972	\$4,651,195	\$4,655,280	\$3,992,027	\$663,253	117%
Rec Fees	\$445,628	\$887,635	\$1,196,483	\$899,979	\$296,504	133%
Interest	\$65,919	\$6,547	\$60,808	\$29,997	\$30,811	203%
Misc.	\$141,510	\$293,666	\$380,888	\$220,293	\$160,595	173%
Pro Shop	\$89,725	\$123,050	\$110,870	\$115,969	(\$5,099)	96%
Donations	\$7,114	\$640,833	\$82,607	\$6,665	\$75,942	1239%
Total	\$9,395,342	\$9,751,469	\$10,037,215	\$11,240,515	(\$1,203,300)	89%

Revenues - User Fees Performance vs. Budget YTD

August 2022

Overall User Fees	• \$631,146 above YTD budget
Athletic Fields	• \$43,035 above YTD budget
Sailing	• \$ 840 above YTD budget
Beaches	• \$1,895 above YTD budget
Boat Launch	• \$37,417 above YTD budget
Golf	• \$81,390 above YTD budget
Paddle	• \$21,667 above YTD budget
Tennis	• \$368,841 above YTD budget
Ice	• \$76,061 above YTD budget

Donations/Contributions

All Funds Combined - Unaudited
August 2022

	2020 FY	2021 FY	2022 YTD
Unrestricted	\$3,365	\$8,872	\$14,837
Restricted/Directed	\$3,749	\$631,961	\$64,770
Parks	\$0	\$0	\$3,647
Beaches	\$1,290	\$178,670	\$55,373
Enterprise	\$2,459	\$0	\$5,000
Other	\$0	\$453,291	\$750
Total	\$7,114	\$640,833	\$82,607

Expenses - Detail YTD

All Funds Combined - Unaudited
August 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act	% of YTD Budget
Salaries & Wages	\$3,117,509	\$3,110,141	\$3,267,022	\$3,462,621	(\$195,599)	94%
Other Personnel	\$737,192	\$897,983	\$923,554	\$1,047,078	(\$123,524)	88%
Supplies	\$369,592	\$352,005	\$406,580	\$549,147	(\$142,567)	74%
Repair & Maintenance	\$135,135	\$175,751	\$153,877	\$197,250	(\$43,373)	78%
Program & Main Services	\$472,726	\$856,506	\$592,231	\$566,160	\$26,071	105%
Corporate Services	\$609,269	\$776,537	\$763,292	\$675,860	\$87,432	113%
Utilities	\$401,299	\$498,737	\$456,311	\$485,387	(\$29,076)	94%
Pro Shop	\$58,120	\$82,564	\$78,410	\$84,631	(\$6,221)	93%
Total	\$5,900,843	\$6,750,224	\$6,641,277	\$7,068,134	(\$426,857)	94%

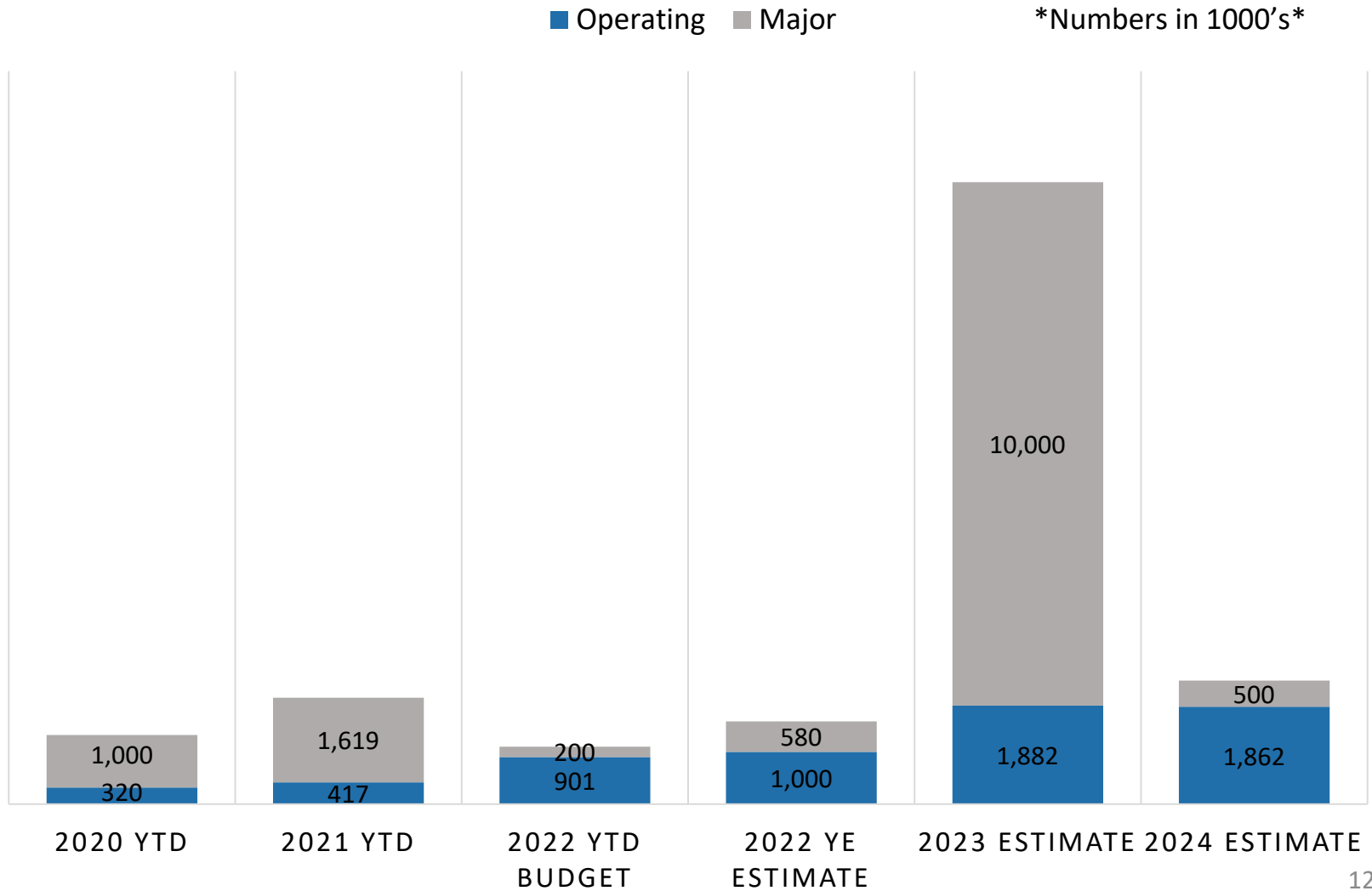
Capitals/Contracts - Detail YTD

All Funds Combined - Unaudited
August 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act	% of YTD Budget
Operating Capitals	\$114,376	\$416,627	\$215,431	\$901,357	(\$685,926)	24%
Major Capitals	\$1,000,195	\$1,619,447	\$363,262	\$350,000	\$13,262	104%
Contracts Payable	\$265,001	\$443,761	\$369,296	\$368,876	\$420	100%
Total	\$1,314,143	\$2,479,835	\$944,989	\$1,620,233	(\$672,244)	59%

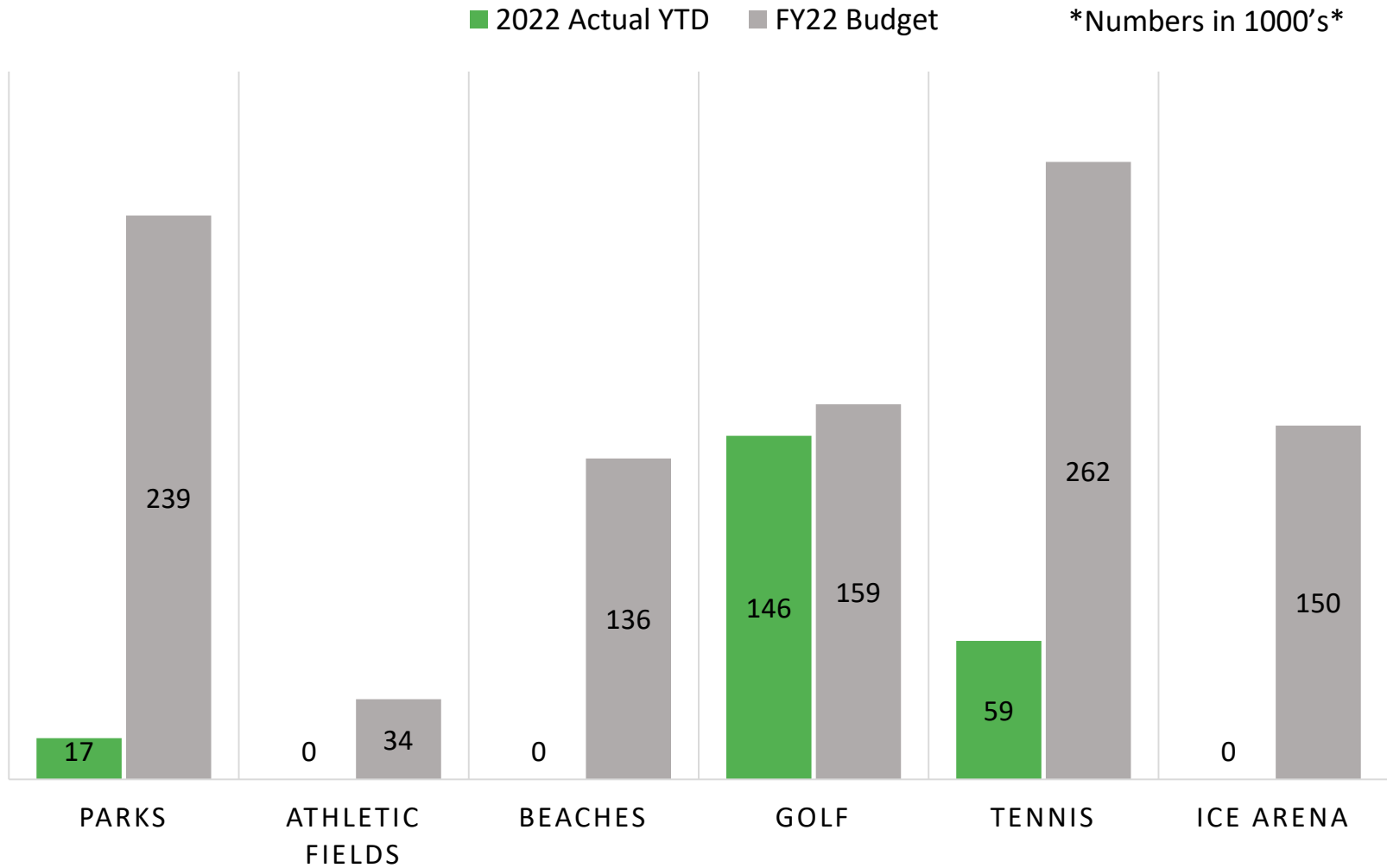
Operating and Major Capitals

All Funds Combined - Unaudited
August 2022



Operating Capitals

August 2022



Operating Capitals Detail - 25K and above

August 2022

	FY2022 Budget	Actual	Completed?
Parks	\$468,000		
Happ Road Park - Furnishings/Playground	\$111,000		
Nick Corwin Park - Playground	\$230,000	\$238,000	ON ORDER
Northfield Park - Fencing/Gates/Backstop	\$33,000	\$2,764	NO
Equipment - Toro 4000D Mower and Ford F-350	\$55,000		
Paths and Paving	\$10,000	\$10,595	YES
Athletic Fields	\$34,000		
Beaches	\$136,000		
Elder Lane Beach House - Pumps/Windows/Paint	\$50,000		
Centennial Park - Sidewalks	\$58,000		
Tower Road Beach House - Pumps/Flooring	\$28,000		
Garage	\$77,000		
Parks Service Center - Painting	\$30,000		
Forklift	\$30,000		

Operating Capitals Detail - 25K and above

August 2022

	FY2022 Budget	Actual	Completed?
Golf Course/Maintenance	\$158,500		
Cart Barn Roof	\$30,000		
Design Work	\$25,000	\$71,040	YES
Ford Tractor	\$40,000		
Toro Mower	\$55,319	\$55,319	YES
Paddle	\$10,000	\$2,419	YES
Tennis Outdoor	\$56,000		
Pathways	\$33,000		
Tennis Indoor	\$148,000		
Tennis Center Windows/Doors	\$68,000		
Tennis Center Painting	\$30,000	35,000	PENDING
Radiant Heaters/Boiler	\$45,000		
Ice Arena	\$150,000		
Zamboni	\$150,000	\$0	DEFERRED

Capitals – Major

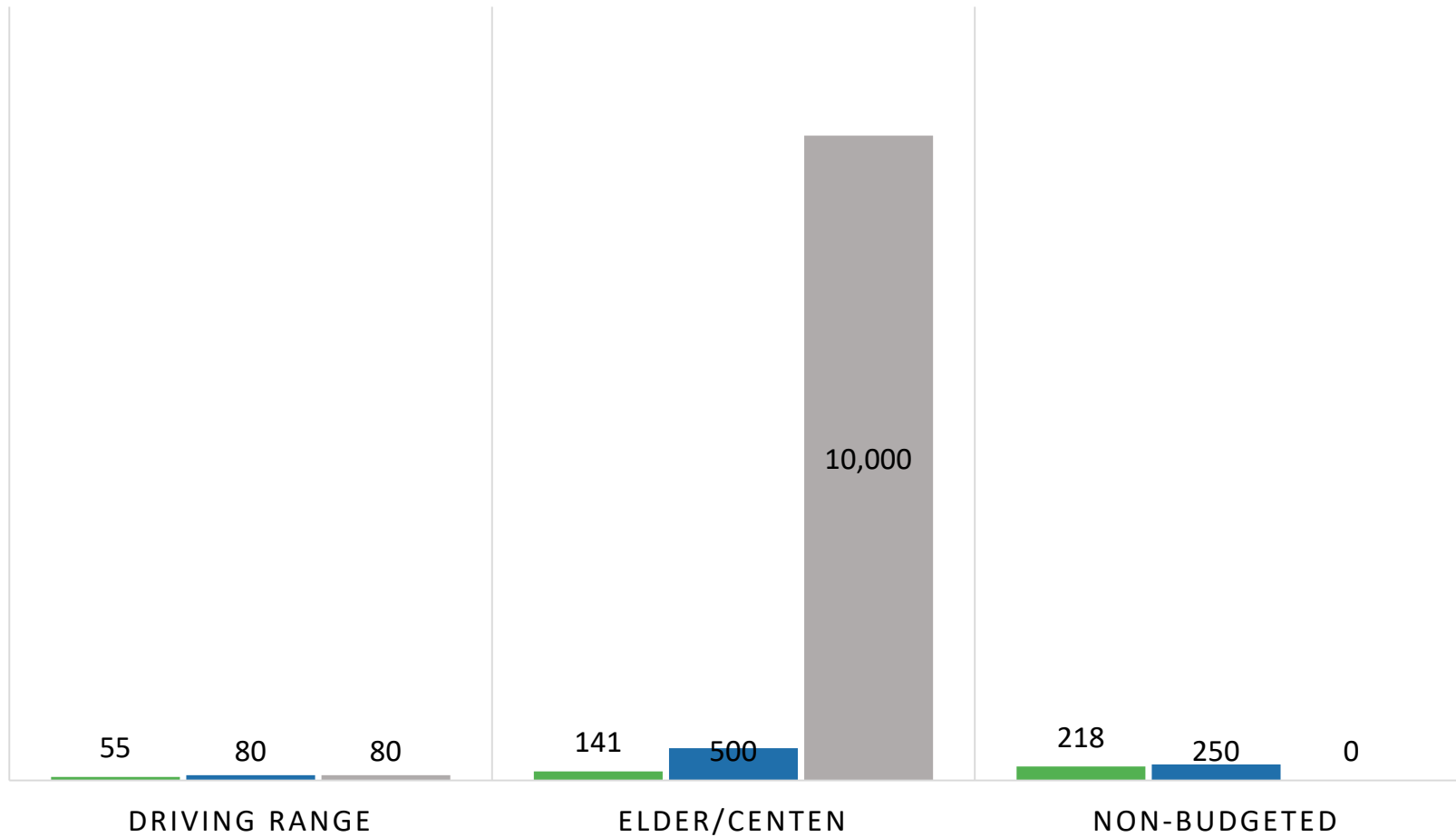
August 2022

■ 2022 Actual YTD

■ Current FY22 Projection

■ FY22 Budget

Numbers in 1000's

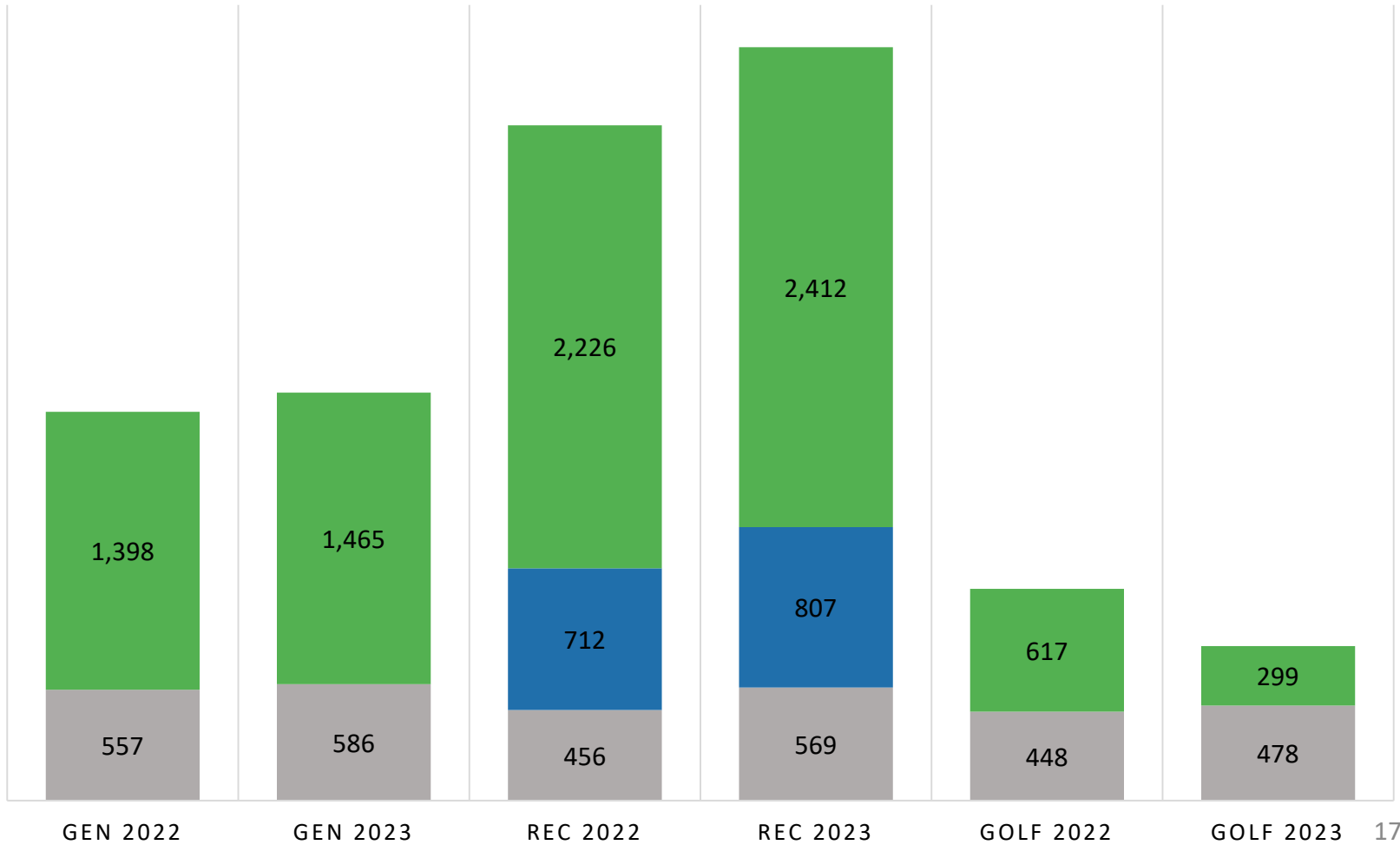


Fund Reserves 2022

August 2022

■ Minimum ■ Restricted ■ Available

Numbers in 1000's

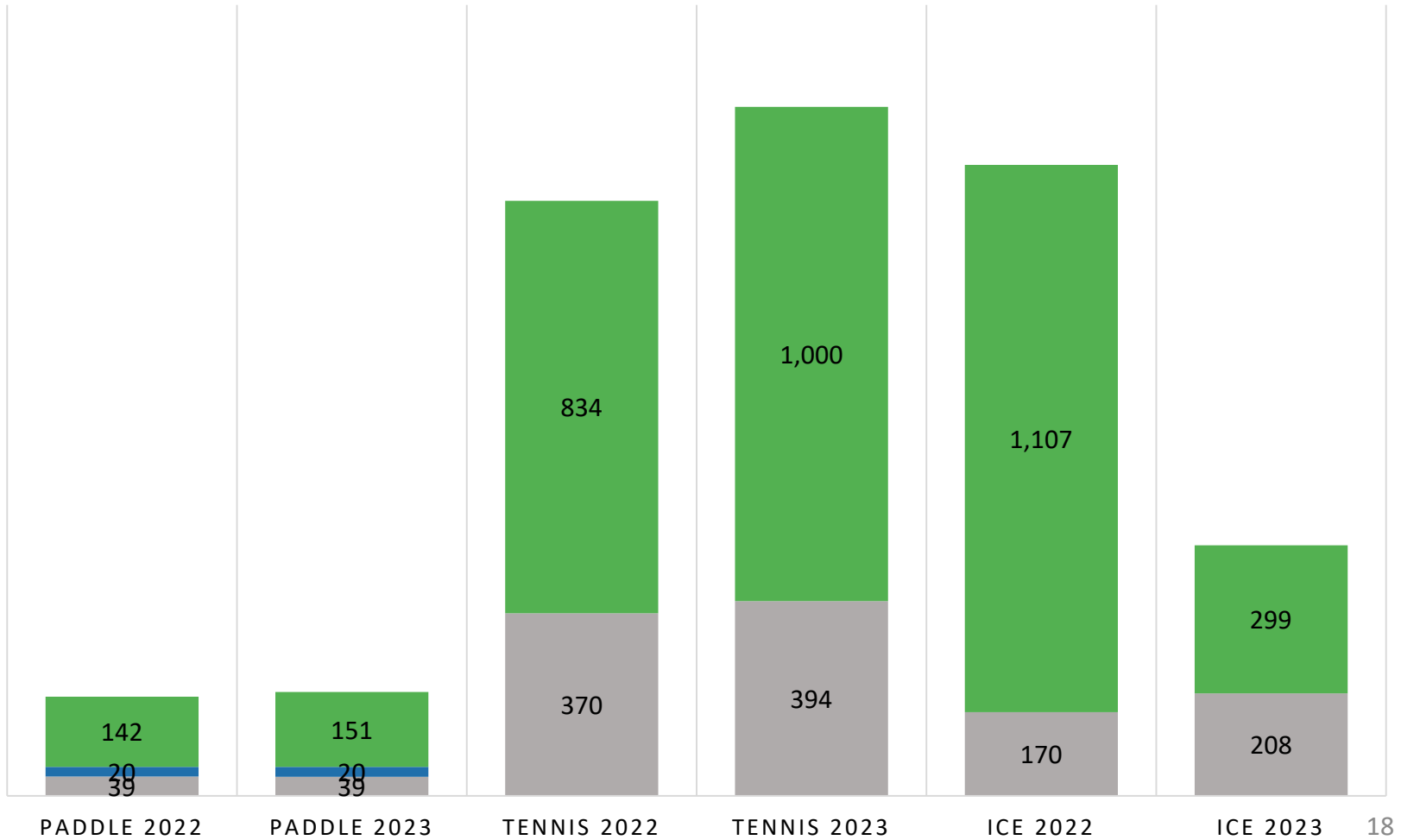


Fund Reserves 2022

August 2022

■ Minimum ■ Restricted ■ Available

Numbers in 1000's



Statement of Cash and Investments

August 2022

Cash			
•Petty Cash			\$ 1,700.57
•BMO Harris Bank – Holiday Savings			\$ 1,8232.48
•Illinois Funds			\$ 79,212.74
•N Corwin Fund			\$ 38,245.43
•BMO Harris Bank – Operating			\$ 150,054.80
•BMO Harris Bank – Money Market			\$3,261,373.38
•BMO Harris Bank – Payroll			\$ 196,425.90
Total Cash			\$ 3,745,245.30
Investments			
•IPDLAF 365-day TERM account			\$3,000,000.00
•IPDLAF 270-day TERM account			\$1,000,000.00
•IPDLAF – 2020 Bond Proceeds			\$2,636,724.62
•IPDLAF – Money Market			\$2,542,984.63
•Wintrust Community Bank Money Market			\$4,095,118.17
•Wintrust Community Bank CD			\$1,000,000.00
Total Investments			\$14,274,827.42
Total Cash and Investments			\$18,020,072.72