

Operating Performance Summary YTD

All Funds Combined - Unaudited
July 2022

Operating Performance vs Budget

- Operating Surplus \$947,767 YTD vs Budget

Performance Drivers vs Budget

- Operating Revenues \$150,377 above YTD budget
- Operating Expenses \$380,213 below YTD budget
- Operating Capitals \$417,177 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

Revenues, Expenses, Capitals Summary YTD

All Funds Combined - Unaudited
July 2022

Operating Revenues

- \$150,377 above YTD budget
- Tennis \$444,261 above YTD budget
- Golf Course Play \$101,200 above YTD budget
- Rec Program Fees \$298,389 above YTD budget

Non-Operating Revenues

- Cash Donations of \$13,837
- Other Contributions of \$64,770
- Elder/Cent. donations will be well below budget

Operating Expenses

- \$ 380,213 below YTD budget
- Salaries/Wages \$157,481 below YTD budget
- Supplies \$160,076 below YTD budget
- Repairs and Maintenance \$46,744 below YTD budget

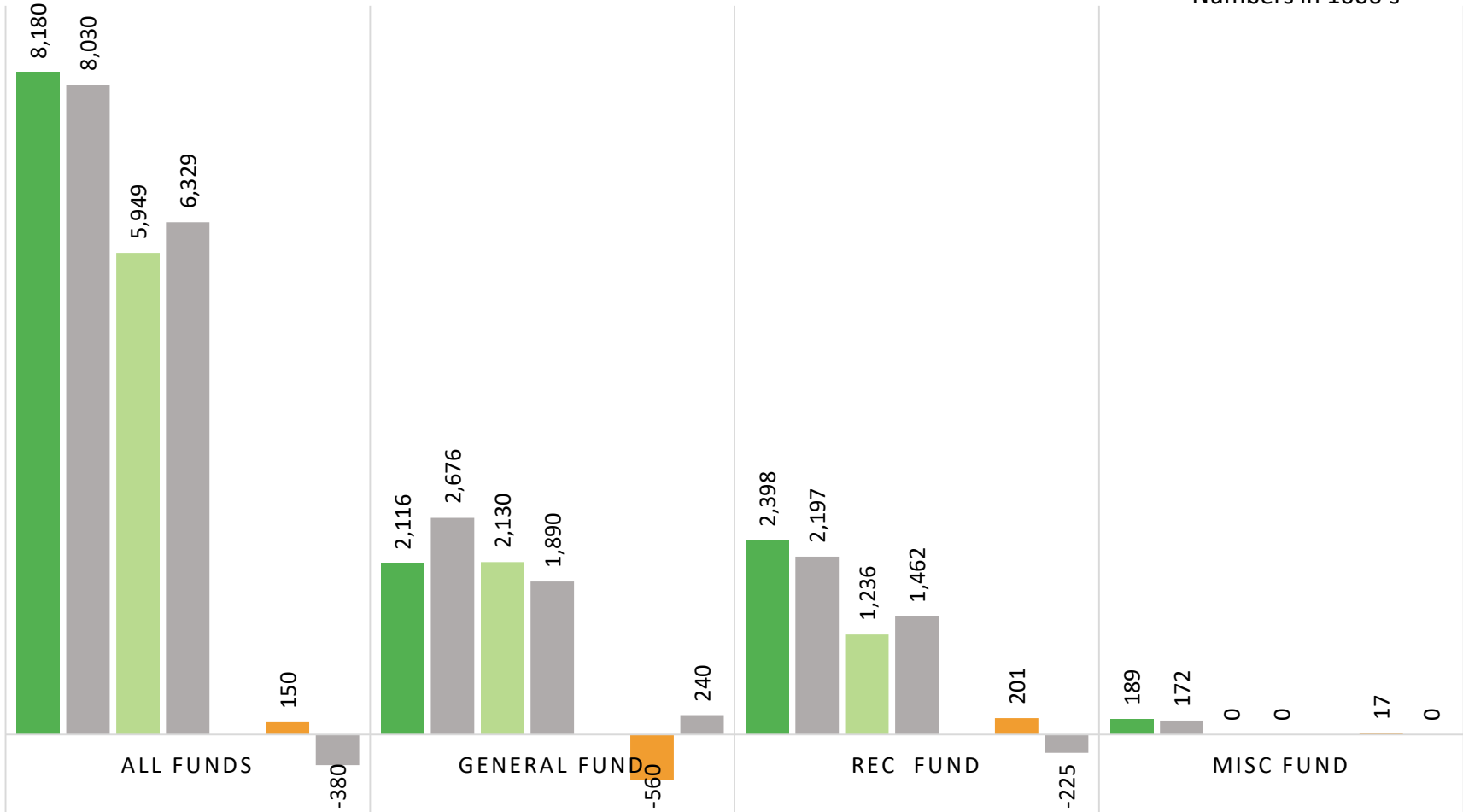
Capitals

- Operating Capitals \$417,177 below YTD budget
- Major Capitals \$140,809 above YTD budget

Individual Fund Performance Actual vs Budget YTD

July 2022

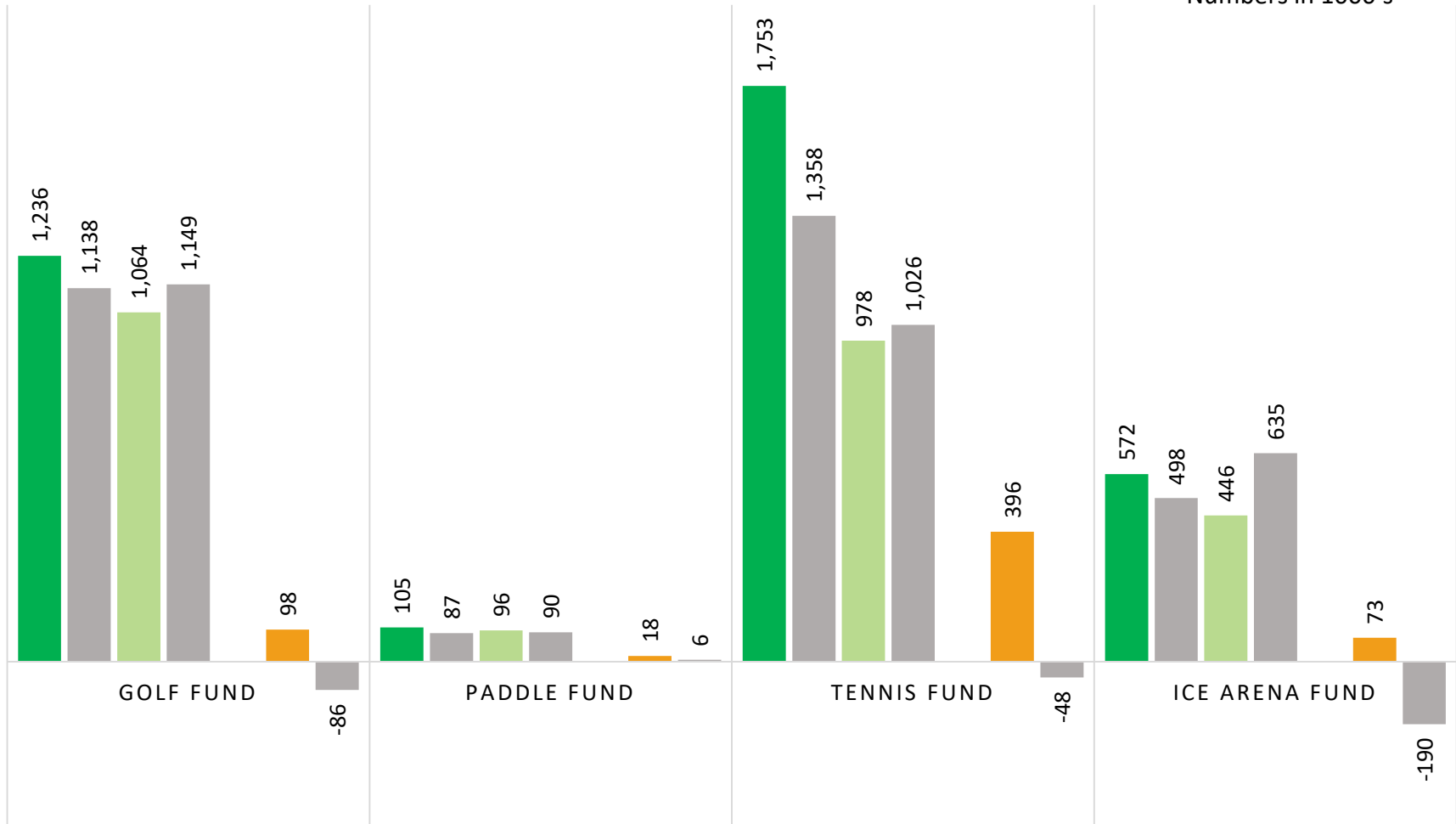
■ Rev YTD Actual
 ■ Rev YTD Budget
 ■ Exp YTD Actual
 ■ Exp YTD Budget
 ■ Revenue Variance
 ■ Expense Variance
 Numbers in 1000's



Individual Fund Performance Actual vs Budget YTD

July 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

July 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act
Revenues YTD	\$7,315,927	\$8,966,659	\$9,295,283	\$9,144,906	\$150,377
Expenses YTD	\$5,124,504	\$5,950,798	\$5,672,317	\$6,052,530	(\$380,213)
Capitals & Contracts YTD	\$1,236,629	\$2,457,385	\$925,536	\$1,201,484	(\$275,948)
Surplus/ Deficit YTD	\$954,794	\$558,476	\$2,697,430	\$1,890,892	\$806,538

Year End Projections

All Funds Combined – Unaudited
July 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
July 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act	% of YTD Budget
Taxes	\$4,143,298	\$3,148,543	\$3,548,014	\$4,595,637	(\$1,047,623)	77%
User Fees	\$2,512,156	\$4,103,080	\$4,074,539	\$3,427,973	\$646,566	119%
Rec Fees	\$396,856	\$810,683	\$1,130,537	\$832,148	\$298,389	136%
Interest	\$64,512	\$6,055	\$40,201	\$26,247	\$13,954	153%
Misc.	\$131,463	\$155,834	\$329,471	\$160,973	\$168,498	205%
Pro Shop	\$64,767	\$101,631	\$93,914	\$95,596	(\$1,682)	98%
Donations	\$2,875	\$640,833	\$78,607	\$6,332	\$72,275	1241%
Total	\$7,315,927	\$8,966,659	\$9,295,283	\$9,144,906	\$150,377	102%

Revenues - User Fees

Performance vs. Budget YTD

July 2022

Overall User Fees	• \$649,884 above YTD budget
Athletic Fields	• \$21,348 above YTD budget
Sailing	• \$1,339 above YTD budget
Beaches	• \$3,133 above YTD budget
Boat Launch	• \$10,619 above YTD budget
Golf	• \$101,200 above YTD budget
Paddle	• \$13,737 above YTD budget
Tennis	• \$444,261 above YTD budget
Ice	• \$54,247 above YTD budget



Donations/Contributions

All Funds Combined - Unaudited
July 2022

	2020 FY	2021 FY	2022 YTD
Unrestricted	\$2,875	\$8,872	\$13,837
Restricted/Directed	\$0	\$631,961	\$64,770
Parks	\$0	\$0	\$3,647
Beaches	\$0	\$178,670	\$55,373
Enterprise	\$0	\$0	\$5,000
Other	\$0	\$453,291	\$750
Total	\$2,875	\$640,833	\$78,607

Expenses - Detail YTD

All Funds Combined - Unaudited
July 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act	% of YTD Budget
Salaries & Wages	\$2,610,310	\$2,626,936	\$2,730,021	\$2,887,502	(\$157,481)	95%
Other Personnel	\$831,431	\$782,203	\$858,188	\$913,472	(\$55,284)	94%
Supplies	\$323,269	\$304,357	\$331,531	\$491,607	(\$160,076)	67%
Repair & Maintenance	\$110,029	\$156,764	\$126,579	\$173,323	(\$46,744)	73%
Program & Main Services	\$375,631	\$856,506	\$513,955	\$486,262	\$27,693	106%
Corporate Services	\$510,204	\$733,688	\$657,770	\$617,522	\$40,248	107%
Utilities	\$321,730	\$421,621	\$387,030	\$412,709	(\$25,679)	94%
Pro Shop	\$41,900	\$68,723	\$67,243	\$70,133	(\$2,890)	96%
Total	\$5,124,504	\$5,950,798	\$5,672,317	\$6,052,530	(\$380,213)	94%

Capitals/Contracts - Detail YTD

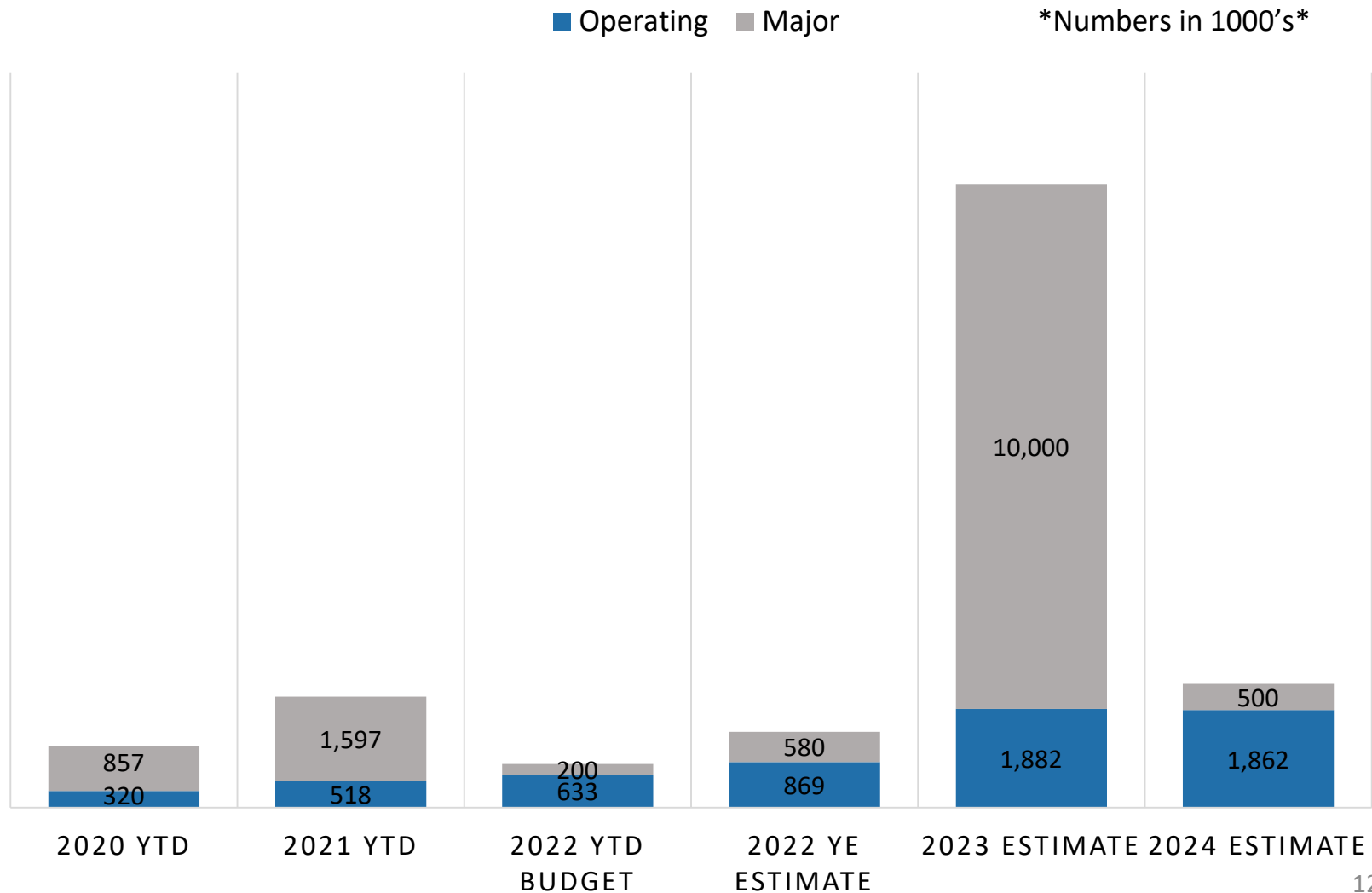
All Funds Combined - Unaudited

July 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	\$632,608	(\$417,177)	34%
Major Capitals	\$857,252	\$1,596,997	\$340,809	\$200,000	\$140,809	170%
Contracts Payable	\$265,001	\$443,761	\$369,296	\$368,876	\$420	100%
Total	\$1,236,629	\$2,457,385	\$925,536	\$1,201,484	(\$275,948)	77%

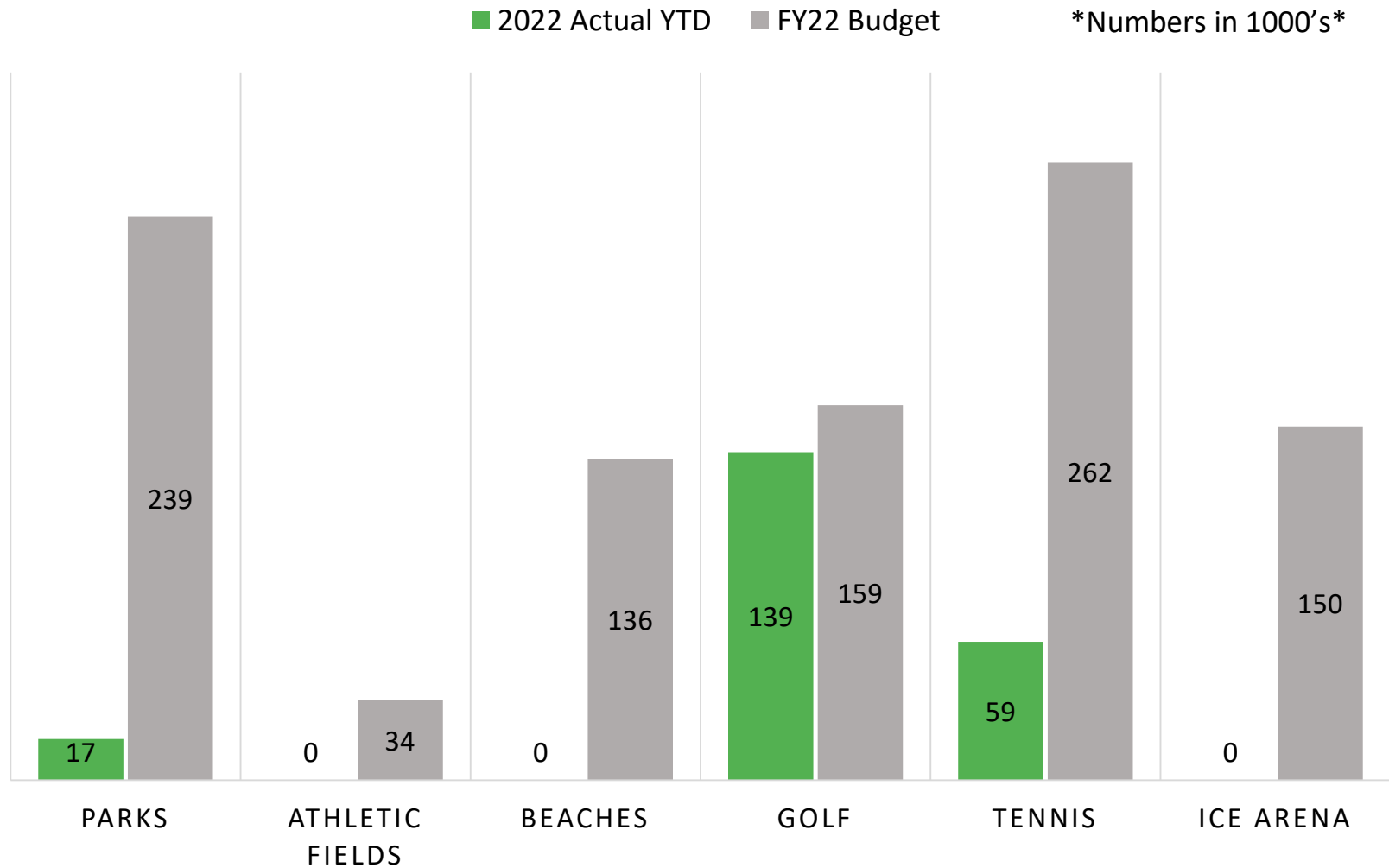
Operating and Major Capitals

All Funds Combined - Unaudited
July 2022



Operating Capitals

July 2022



Operating Capitals Detail - 25K and above

July 2022

	FY2022 Budget	Actual	Completed?
Parks	\$468,000		
Happ Road Park - Furnishings/Playground	\$111,000		
Nick Corwin Park - Playground	\$230,000	\$203,000	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

July 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		
Radiant Heaters/Boiler	\$45,000		
Ice Arena	\$150,000		
Zamboni	\$150,000	\$0	DEFERRED

Capitals – Major

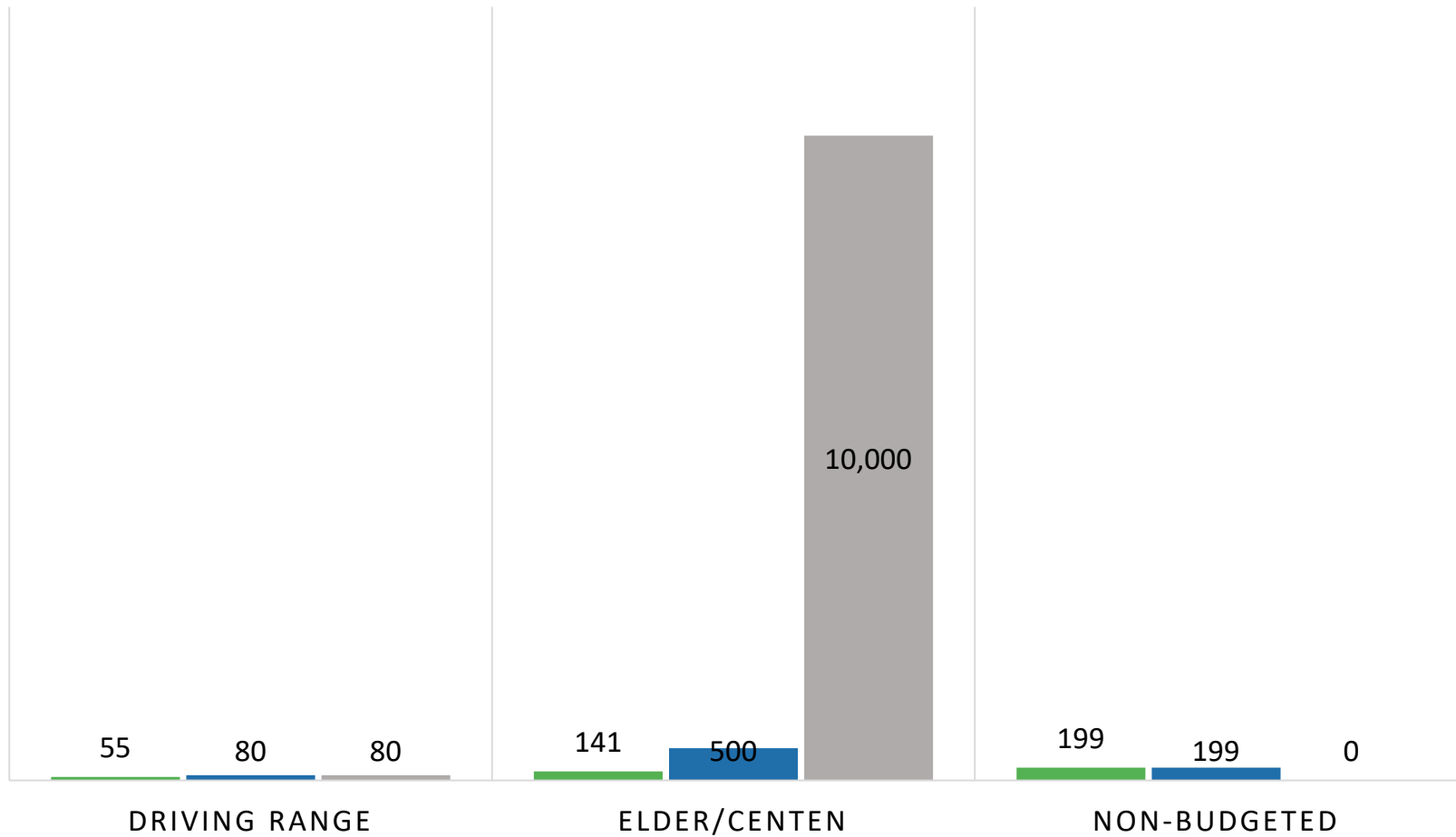
July 2022

■ 2022 Actual YTD

■ Current FY22 Projection

■ FY22 Budget

Numbers in 1000's

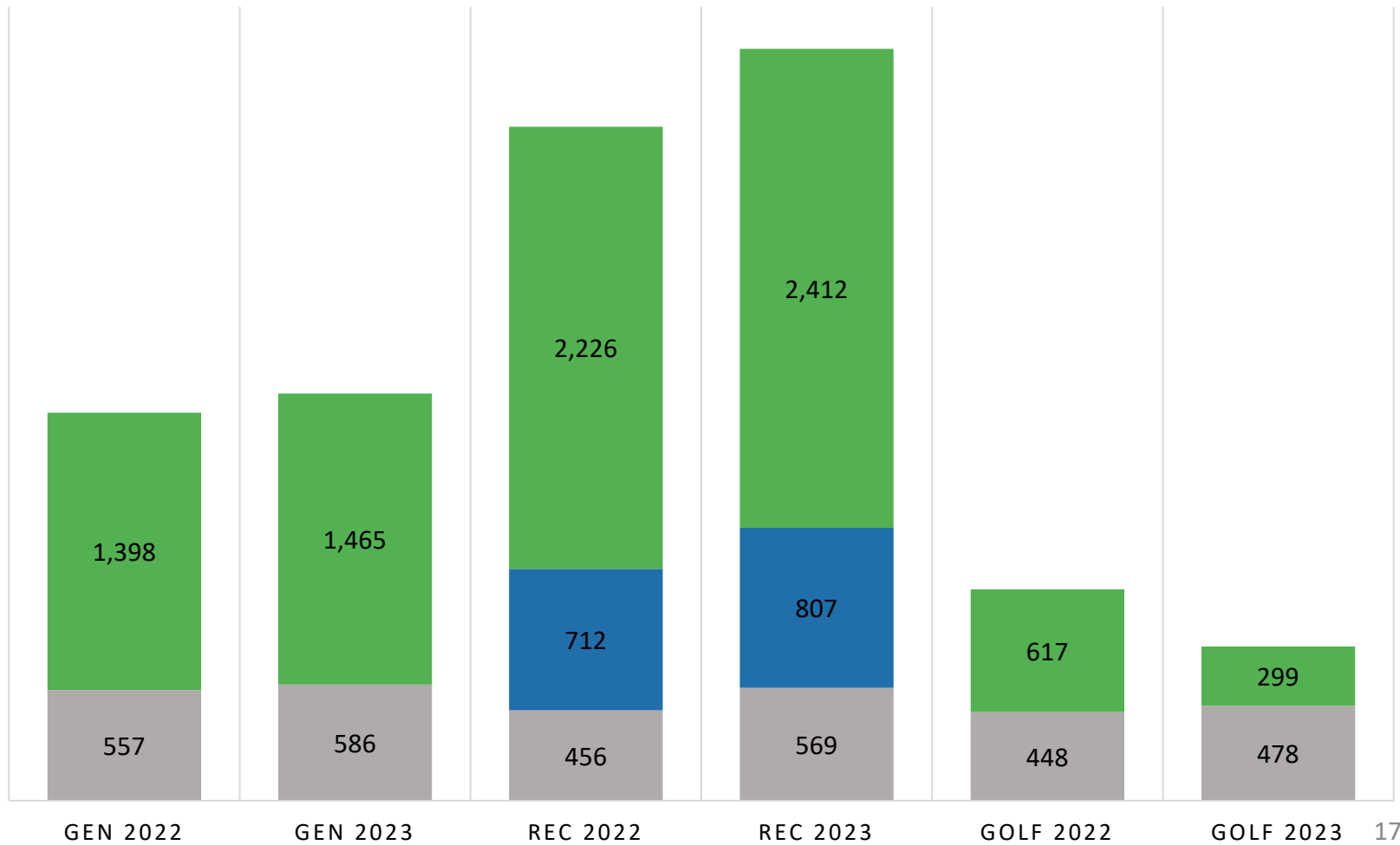


Fund Reserves 2022

July 2022

■ Minimum ■ Restricted ■ Available

Numbers in 1000's

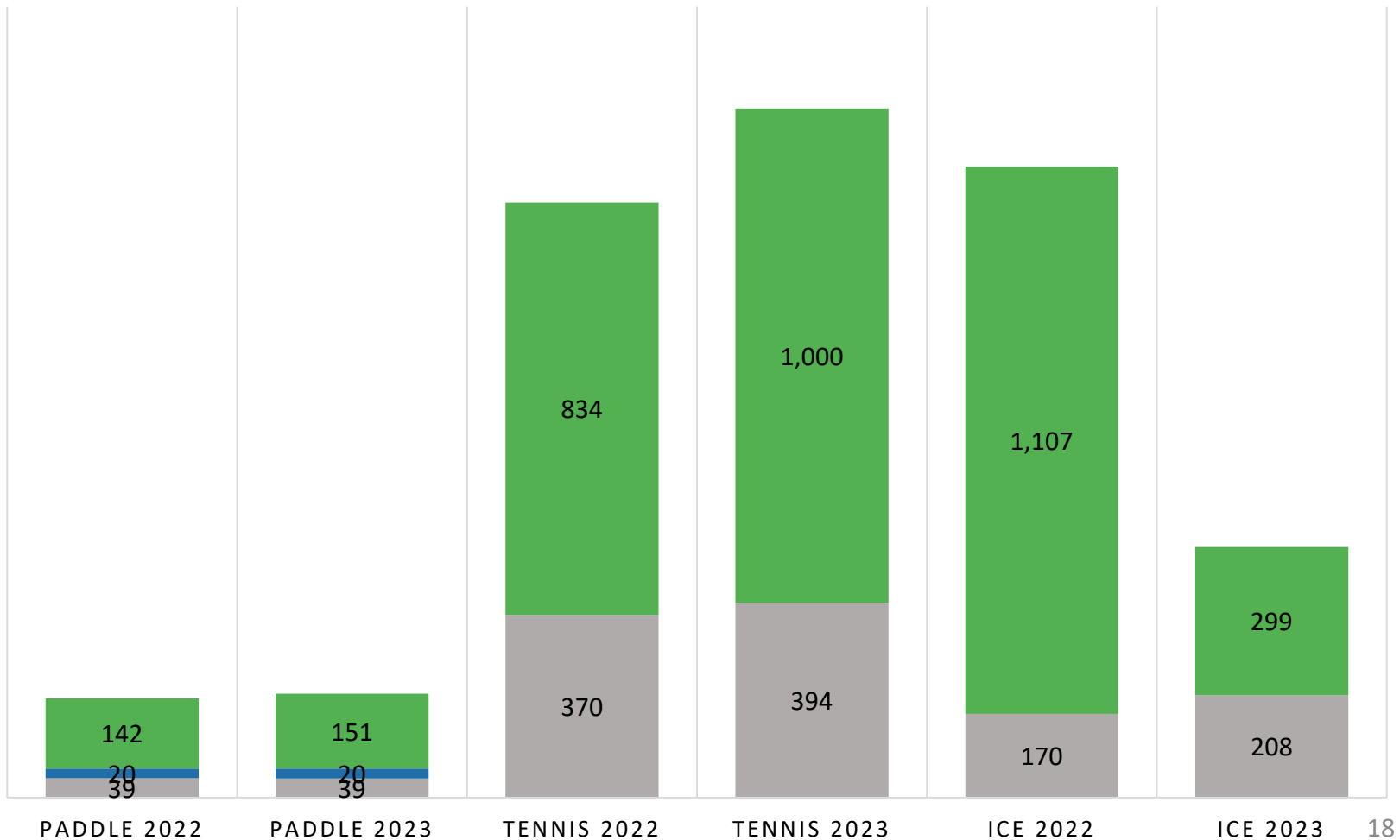


Fund Reserves 2022

July 2022

■ Minimum ■ Restricted ■ Available

Numbers in 1000's



Statement of Cash and Investments

July 2022

Cash			
•Petty Cash			\$ 1,700.57
•BMO Harris Bank – Holiday Savings			\$ 14,962.33
•Illinois Funds			\$ 79,006.10
•N Corwin Fund			\$ 38,213.12
•BMO Harris Bank – Operating			\$ 253,116.81
•BMO Harris Bank – Money Market			\$ 4,419,491.61
•BMO Harris Bank – Payroll			\$ 53,990.08
Total Cash			\$ 4,860,480.62
Investments			
•IPDLAF 365-day TERM account			\$3,000,000.00
•IPDLAF 270-day TERM account			\$1,000,000.00
•IPDLAF – 2020 Bond Proceeds			\$2,632,451.45
•IPDLAF – Money Market			\$2,538,863.38
•Wintrust Community Bank Money Market			\$5,086,057.48
Total Investments			\$14,257,372.31
Total Cash and Investments			\$19,117,852.93