

# Operating Performance Summary YTD

All Funds Combined - Unaudited  
June 2022

## Operating Performance vs Budget

- Operating Surplus \$1,368,002 YTD vs Budget

## Performance Drivers vs Budget

- Operating Revenues \$1,244,865 above YTD budget
- Operating Expenses \$180,089 below YTD budget
- Contracts Payable \$56,952 above YTD budget

## 2022 Year End Projections

- Operating Revenue *projected* \$2,080,970 below budget due to county tax delay
- Operating Expenses *projected* \$231,660 below budget
- Operating Capitals/Contracts *projected* \$9,500,000 below budget

# Revenues, Expenses, Capitals Summary YTD

All Funds Combined - Unaudited  
June 2022

## Operating Revenues

- \$1,244,865 above YTD budget
- Tennis \$317,094 above YTD budget
- Athletic Fields \$39,322 above YTD budget
- Rec Program Fees \$528,527 above YTD budget

## Non-Operating Revenues

- Cash Donations of \$13,837
- Other Contributions of \$59,020

## Operating Expenses

- \$ 180,089 below YTD budget
- Salaries/Wages \$117,524 below YTD budget
- Supplies \$122,072 below YTD budget
- Repairs and Maintenance \$46,159 below YTD budget

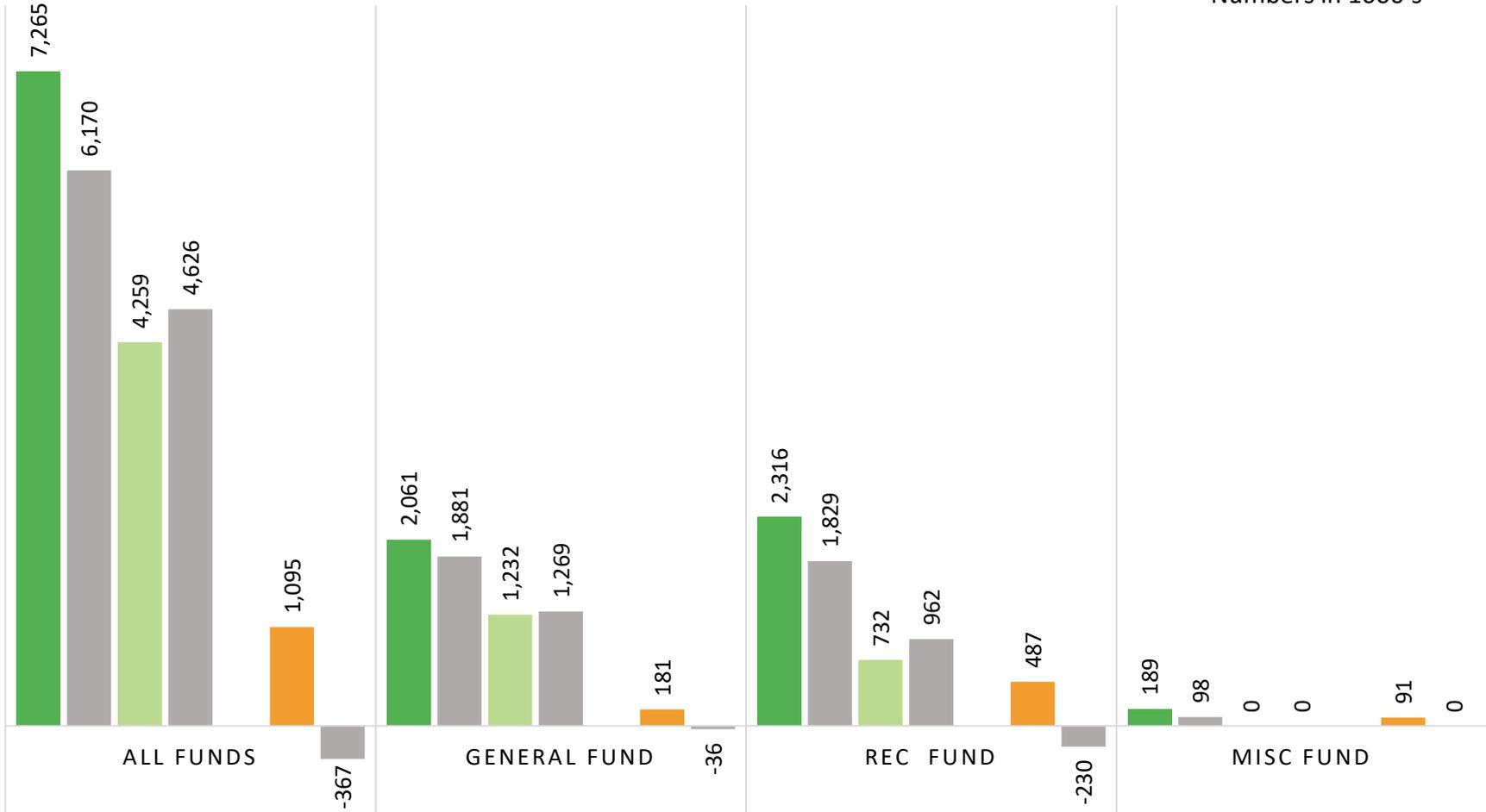
## Capitals

- Operating Capitals \$251,727 below YTD budget
- Major Capitals \$75,361 below YTD budget

# Individual Fund Performance Actual vs Budget YTD

June 2022

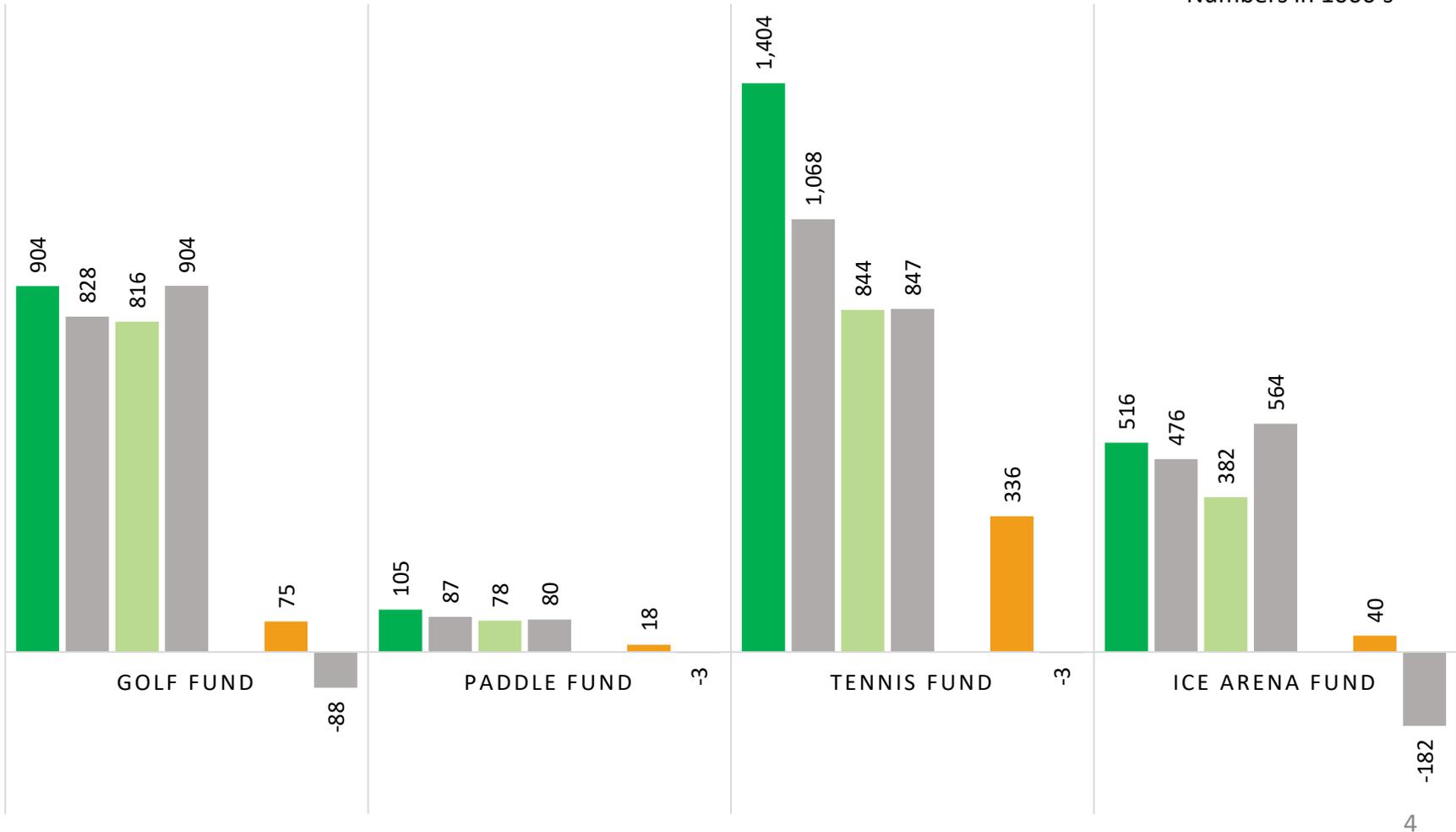
■ Rev YTD Actual ■ Rev YTD Budget ■ Exp YTD Actual ■ Exp YTD Budget ■ Revenue Variance ■ Expense Variance  
\*Numbers in 1000's\*



# Individual Fund Performance Actual vs Budget YTD

June 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  
June 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act
Revenues YTD	\$5,619,829	\$8,088,628	\$8,250,880	\$7,006,015	\$1,244,865
Expenses YTD	\$4,546,504	\$5,831,972	\$5,232,791	\$5,736,568	(\$503,777)
Capitals & Contracts YTD	\$1,061,486	\$1,451,299	\$660,814	\$979,502	(\$318,688)
Surplus/ Deficit YTD	(\$1,720)	\$805,357	\$2,357,275	\$289,945	\$2,067,330

# Year End Projections

All Funds Combined – Unaudited  
June 2022

	<b>2022 Budget</b>	<b>2022 Year End Projection</b>	<b>2022 Bud vs Pro</b>
Revenues	\$17,889,322	\$15,808,352	(\$2,080,970)
Expenses	\$11,361,368	\$11,129,708	(\$231,660)
Capitals/Contracts	\$11,560,275	\$2,060,275	(\$9,500,000)
Surplus/Deficit	(\$5,032,321)	\$2,618,369	\$7,650,690

# Revenues - Detail YTD

All Funds Combined - Unaudited  
June 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act	% of YTD Budget
Taxes	\$3,097,928	\$3,148,543	\$3,509,958	\$3,258,302	\$254,994	108%
User Fees	\$1,954,902	\$2,766,023	\$3,272,242	\$2,748,361	\$523,881	119%
Rec Fees	\$374,918	\$699,436	\$1,059,699	\$767,587	\$292,112	138%
Interest	\$59,137	\$4,810	\$19,681	\$22,498	(\$2,817)	87%
Misc.	\$96,761	\$79,988	\$251,665	\$135,161	\$116,504	186%
Pro Shop	\$33,308	\$49,041	\$64,778	\$71,445	(\$6,667)	91%
Donations	\$2,875	\$8,857	\$72,857	\$5,999	\$66,858	1214%
Total	\$5,619,829	\$6,756,699	\$8,250,880	\$7,006,015	\$1,244,865	118%

# Revenues - User Fees Detail YTD

June 2022

Overall User Fees	• \$528,527 above YTD budget
Athletic Fields	• \$39,322 above YTD budget
Sailing	• \$5,788 above YTD budget
Beaches	• \$17,416 above YTD budget
Boat Launch	• \$22,025 above YTD budget
Golf	• \$93,853 above YTD budget
Paddle	• \$13,682 above YTD budget
Tennis	• \$317,094 above YTD budget
Ice	• \$19,347 below YTD budget

# Donations/Contributions

All Funds Combined - Unaudited

June 2022

	2020 FY	2021 FY	2022 YTD
Unrestricted	\$2,875	\$8,872	\$13,837
Restricted/Directed	\$0	\$631,961	\$59,020
Parks	\$0	\$0	\$3,647
Beaches	\$0	\$178,670	\$55,373
Enterprise	\$0	\$0	\$0
Other	\$0	\$453,291	\$0
Total	\$2,875	\$640,833	\$72,857

# Expenses - Detail YTD

All Funds Combined - Unaudited  
June 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act	% of YTD Budget
Salaries & Wages	\$2,059,517	\$2,111,504	\$2,170,685	\$2,288,209	(\$117,524)	95%
Other Personnel	\$717,397	\$628,105	\$725,239	\$778,616	(\$53,377)	93%
Supplies	\$269,053	\$275,828	\$289,878	\$411,309	(\$122,072)	70%
Repair & Maintenance	\$93,335	\$132,412	\$103,338	\$149,497	(\$46,159)	69%
Program & Main Services	\$194,323	\$259,152	\$342,461	\$265,664	\$76,797	129%
Corporate Services	\$376,696	\$568,249	\$592,119	\$477,545	\$114,574	124%
Utilities	\$253,496	\$365,485	\$307,238	\$333,675	(\$26,437)	92%
Pro Shop	\$21,201	\$53,461	\$46,660	\$52,551	(\$5,891)	89%
Total	\$3,985,018	\$4,394,196	\$4,576,977	\$4,757,066	(\$180,089)	96%

# Capitals/Contracts - Detail YTD

All Funds Combined - Unaudited

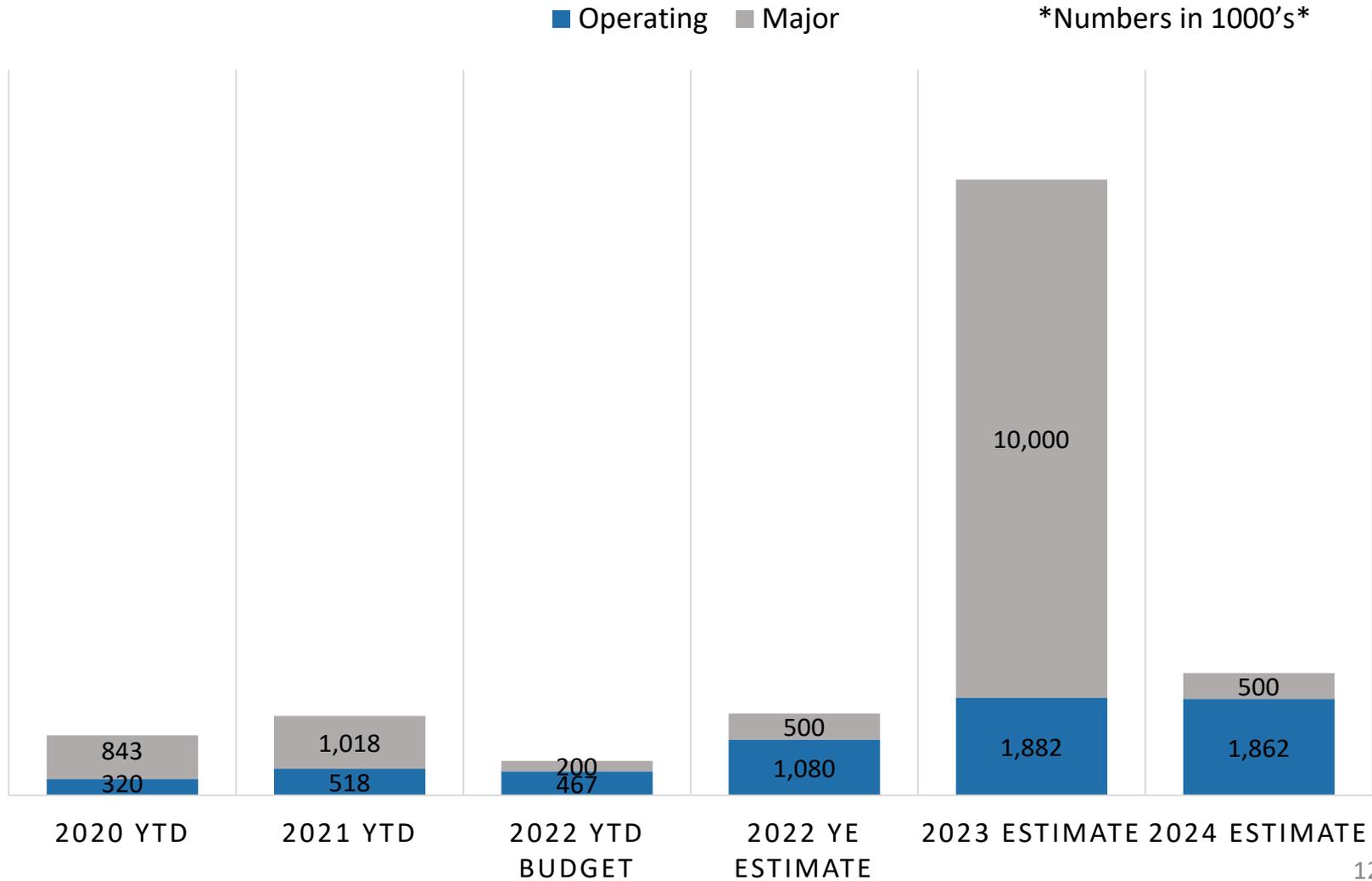
June 2022

	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	\$467,158	(\$251,727)	<b>46%</b>
Major Capitals	\$842,972	\$1,017,609	\$124,639	\$200,000	(\$75,361)	<b>62%</b>
Contracts Payable	\$206,064	\$385,991	\$369,296	\$312,344	\$56,952	<b>118%</b>
Total	\$1,163,412	\$1,820,227	\$709,366	\$979,502	(\$270,136)	<b>72%</b>

# Operating and Major Capitals

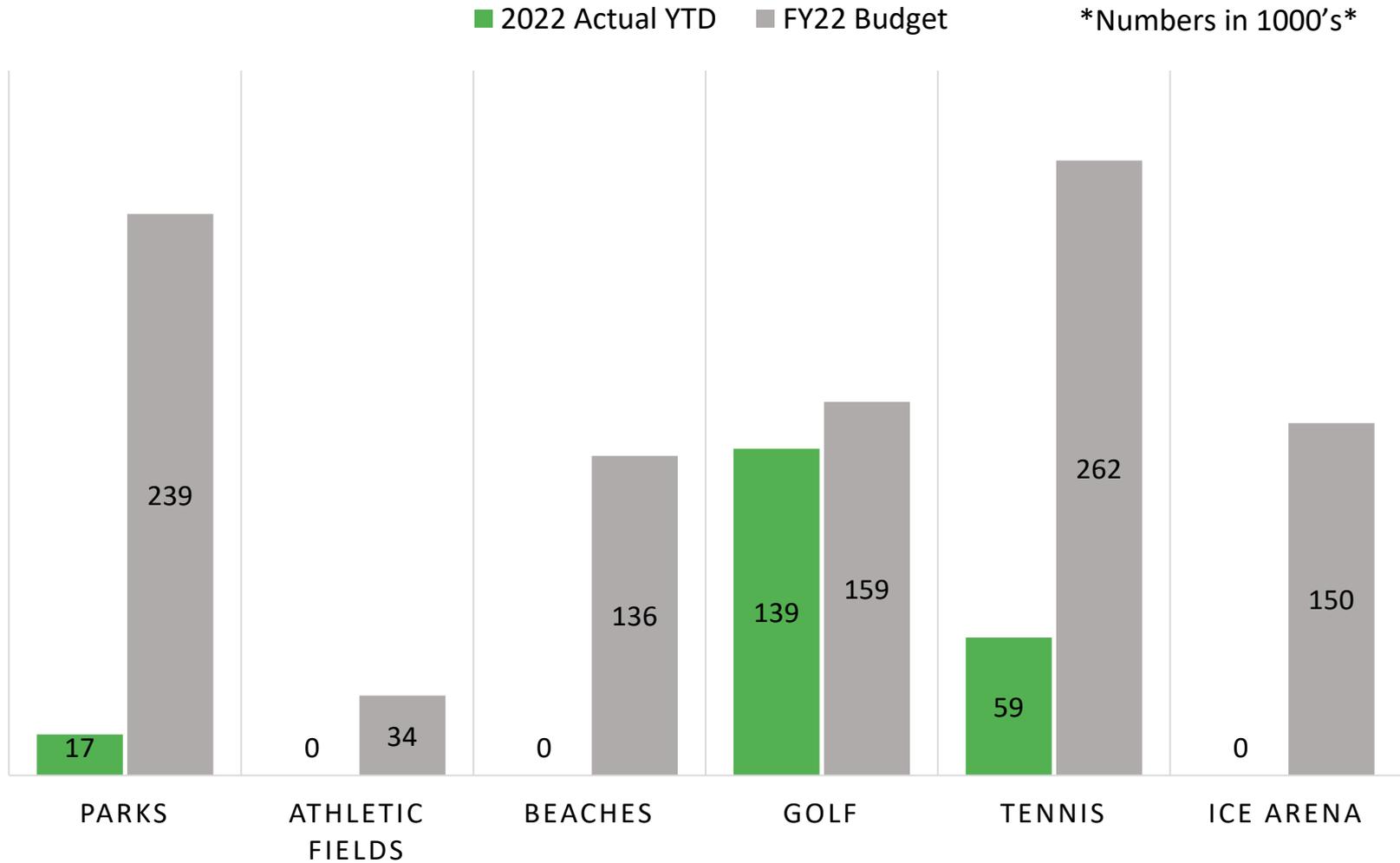
All Funds Combined - Unaudited

June 2022



# Operating Capitals

June 2022



# Operating Capitals Detail - 25K and above

June 2022

	FY2022 Budget	Actual	Completed?
<b>Parks</b>	\$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
<b>Athletic Fields</b>	\$34,000		
<b>Beaches</b>	\$136,000		
Elder Lane Beach House - Pumps/Windows/Paint	\$50,000		
Centennial Park - Sidewalks	\$58,000		
Tower Road Beach House - Pumps/Flooring	\$28,000		
<b>Garage</b>	\$77,000		
Parks Service Center - Painting	\$30,000		
Forklift	\$30,000		

# Operating Capitals Detail - 25K and above

June 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		
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

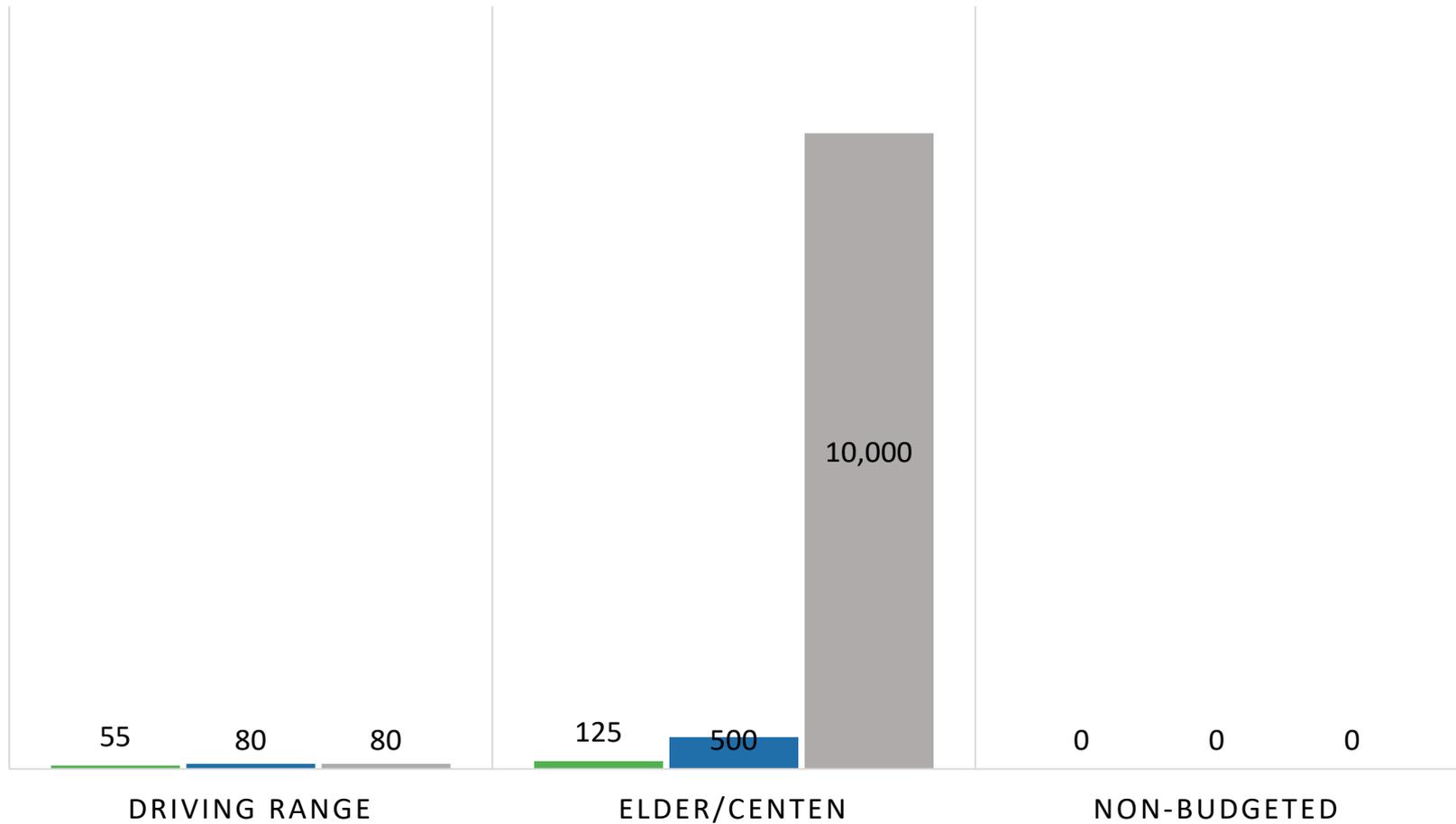
June 2022

■ 2022 Actual YTD

■ Current FY22 Projection

■ FY22 Budget

\*Numbers in 1000's\*

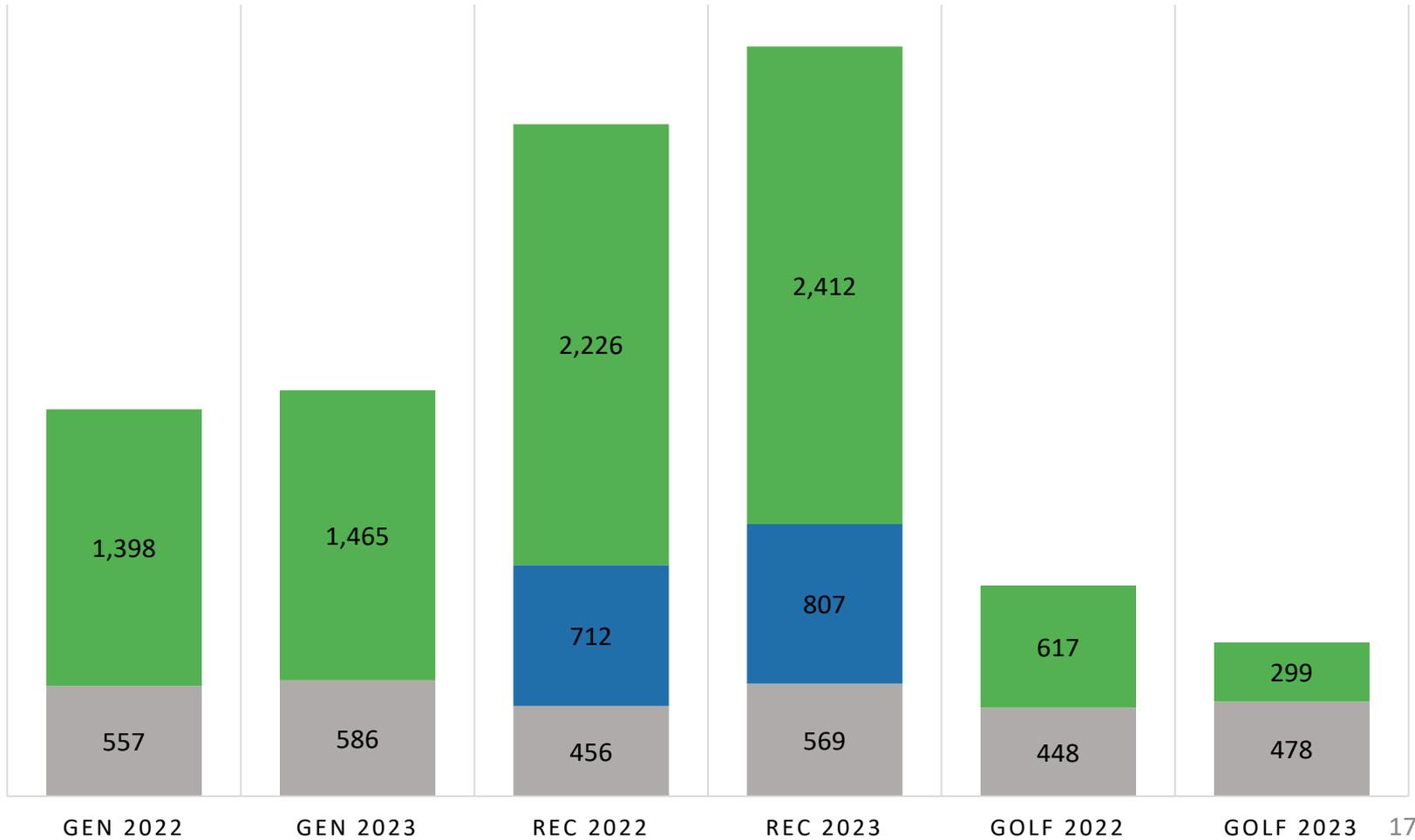


# Fund Reserves 2022

June 2022

■ Minimum ■ Restricted ■ Available

\*Numbers in 1000's\*

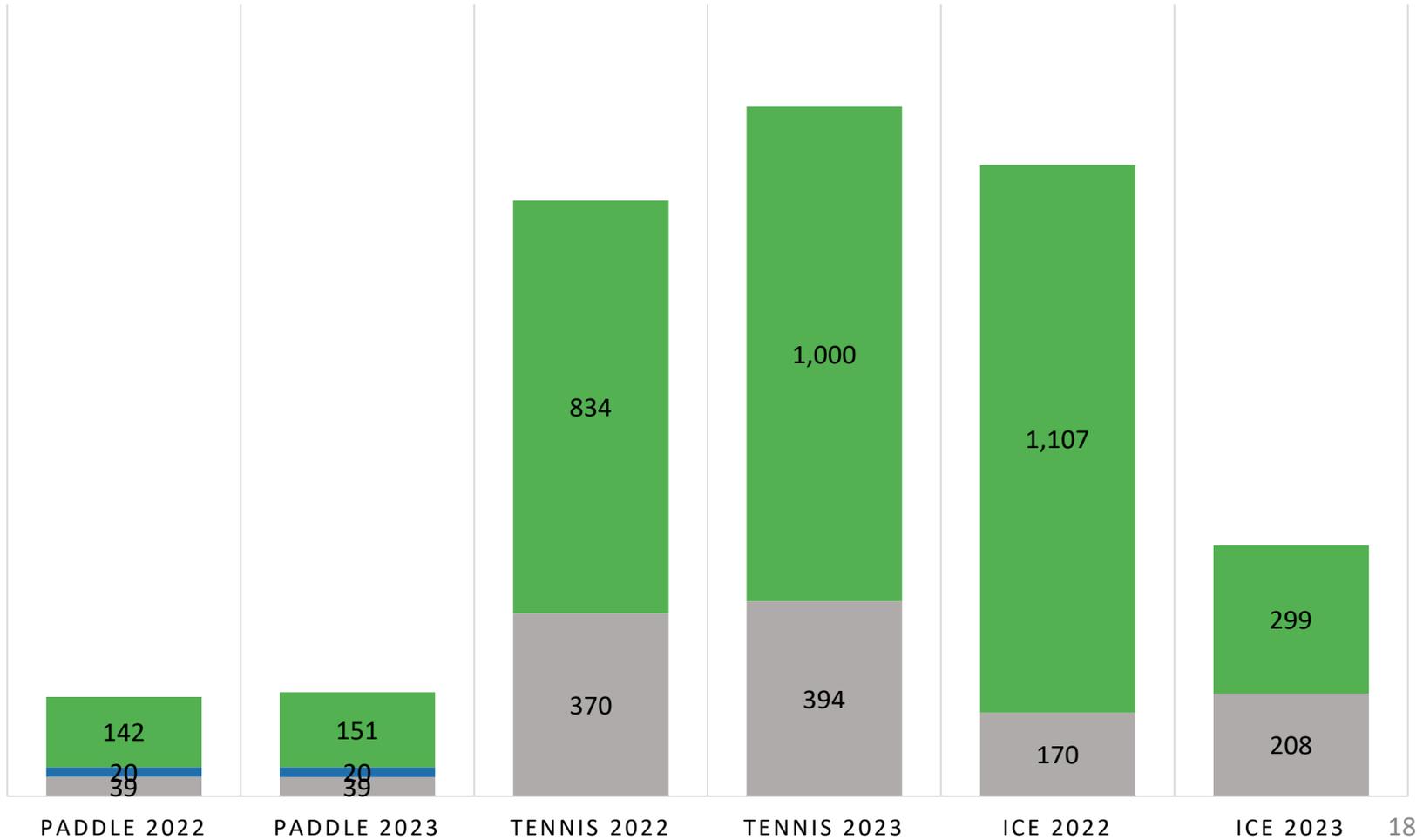


# Fund Reserves 2022

June 2022

■ Minimum ■ Restricted ■ Available

\*Numbers in 1000's\*



# Statement of Cash and Investments

June 2022

Cash			
•Petty Cash			\$ 1,700.57
•BMO Harris Bank – Holiday Savings			\$ 12,782.21
•Illinois Funds			\$ 78,958.44
•N Corwin Fund			\$ 38,187.91
•BMO Harris Bank – Operating			\$ 319,760.69
•BMO Harris Bank – Money Market			\$ 5,304,958.25
•BMO Harris Bank – Payroll			\$ 55,556.90
Total Cash			\$ 5,811,904.97
Investments			
•IPDLAF 365-day TERM account			\$3,000,000.00
•IPDLAF 270-day TERM account			\$1,000,000.00
•IPDLAF – 2020 Bond Proceeds			\$2,629,398.68
•IPDLAF – Money Market			\$2,535,919.14
•Wintrust Community Bank Money Market			\$5,079,557.76
Total Investments			\$14,244,875.58
Total Cash and Investments			\$20,056,780.55