

Operating Performance Summary YTD

All Funds Combined - Unaudited

May 2022

Operating Performance vs Budget

- Operating Surplus \$1,126,801 YTD vs Budget

Performance Drivers vs Budget

- Operating Revenues \$1,082,992 above YTD budget
- Operating Expenses \$199,192 below YTD budget
- Contracts Payable \$155,383 above YTD budget

2022 Year End Projections

- Operating Revenue *projected* \$2,380,970 below budget
- 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
May 2022

Operating Revenues

- \$1,082,992 above YTD budget
- Tennis \$331,306 above YTD budget
- Athletic Fields \$94,742 above YTD budget
- Rec Program Fees \$455,461 above YTD budget

Non-Operating Revenues

- Cash Donations of \$11,672
- Other Contributions of \$55,373

Operating Expenses

- \$ 199,192 below YTD budget
- Salaries/Wages \$54,440 below YTD budget
- Supplies \$32,697 below YTD budget
- Repairs and Maintenance \$43,908 below YTD budget

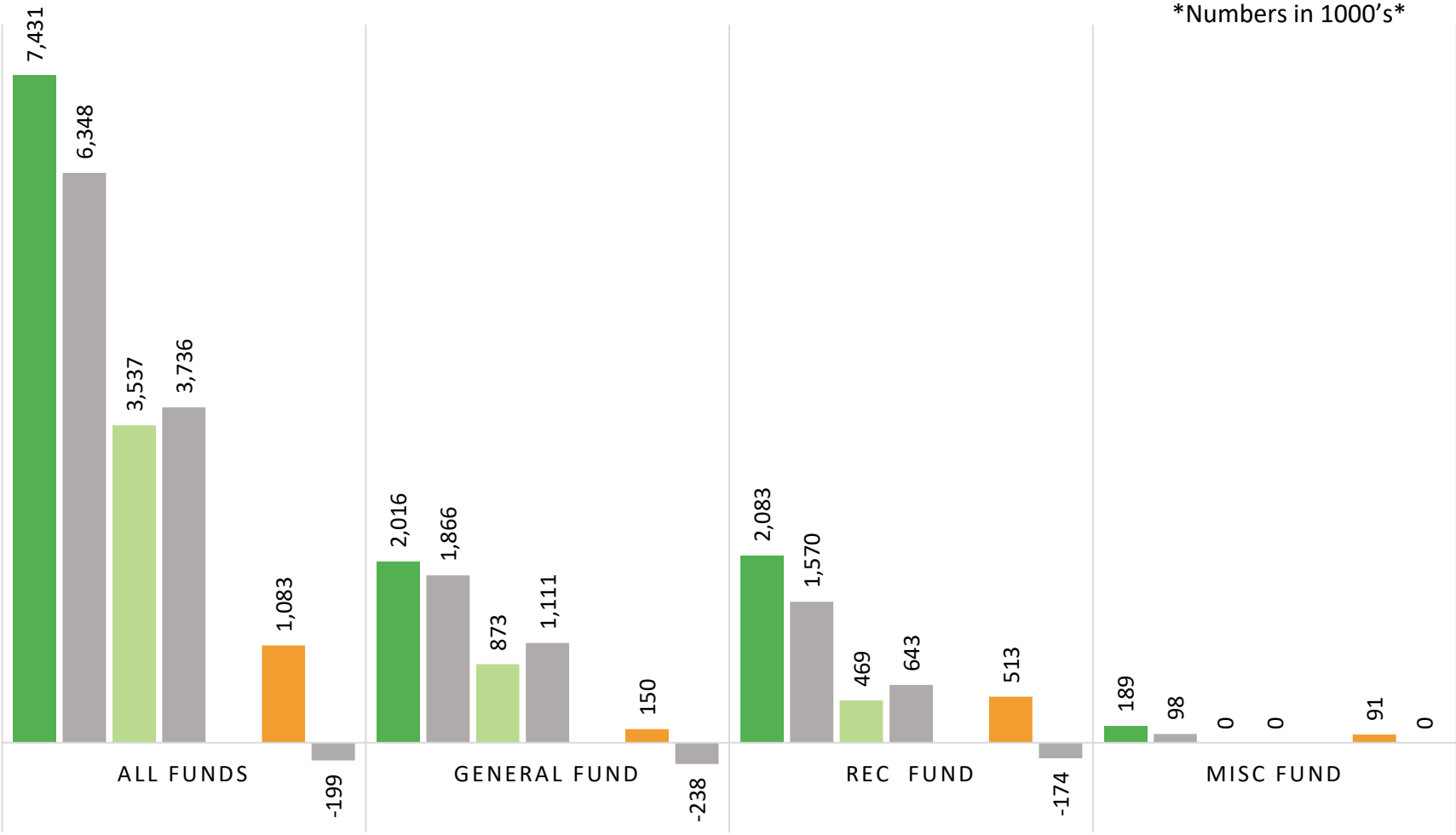
Capitals

- Operating Capitals \$208,881 below YTD budget
- Major Capitals \$97,513 below YTD budget

Individual Fund Net Operating Income vs Budget YTD

May 2022

■ Rev YTD Actual ■ Rev YTD Budget ■ Exp YTD Actual ■ Exp YTD Budget ■ Net Op Inc YTD Act ■ Net Op Inc YTD Bdg
Numbers in 1000's

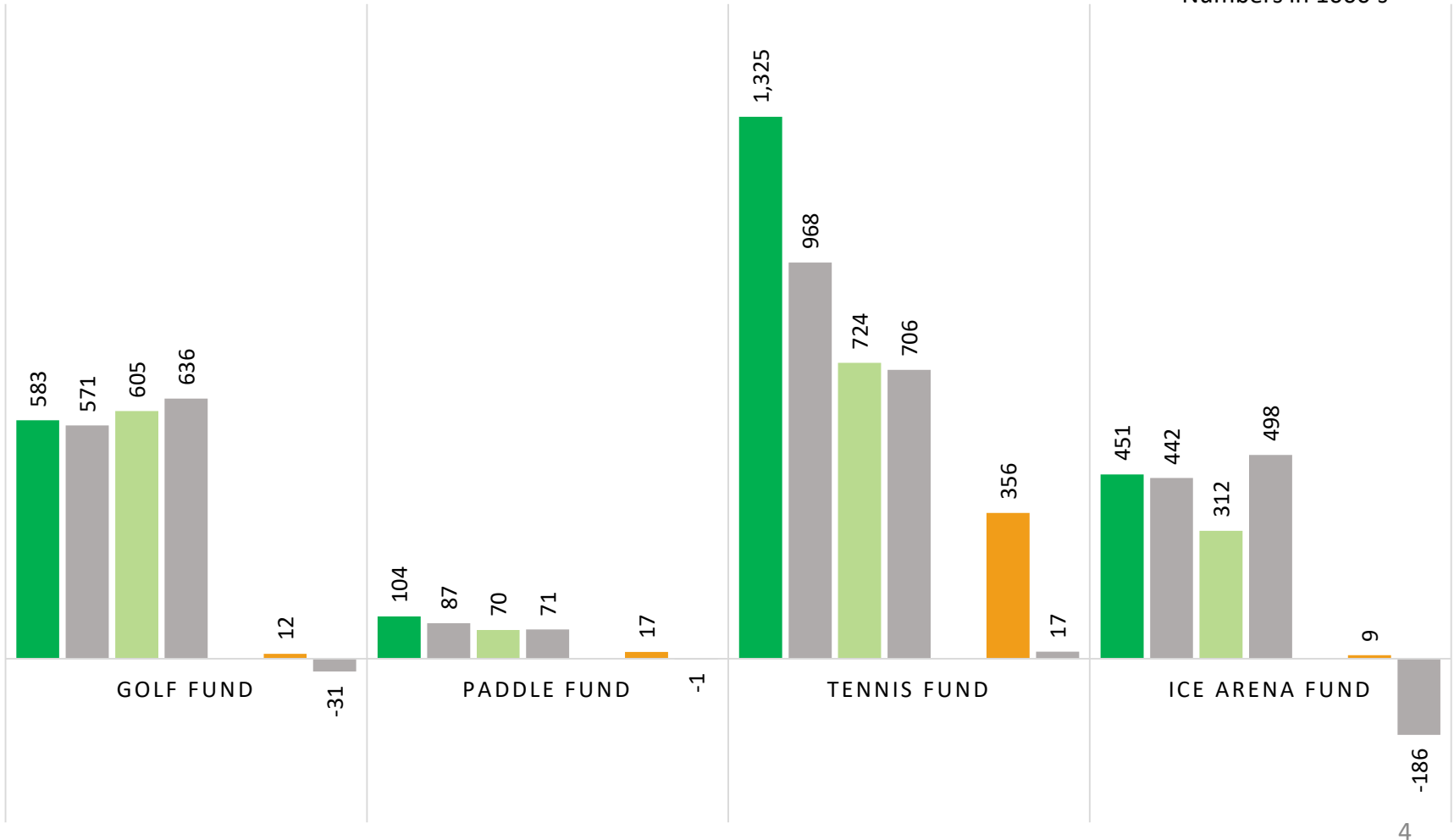


Individual Fund Net Operating Income vs Budget YTD

May 2022

■ Rev YTD Actual
 ■ Rev YTD Budget
 ■ Exp YTD Actual
 ■ Exp YTD Budget
 ■ Net Op Inc YTD Act
 ■ Net Op Inc YTD Bdgt

Numbers in 1000's



Previous Years Comparison

All Funds Combined – Unaudited
May 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act
Revenues YTD	\$5,887,176	\$6,756,699	\$7,429,576	\$6,346,585	\$1,082,992
Expenses YTD	\$4,023,363	\$4,671,743	\$3,536,573	\$3,735,765	(\$199,192)
Capitals & Contracts YTD	\$554,365	\$360,227	\$573,102	\$724,113	(\$151,011)
Surplus/ Deficit YTD	\$1,309,448	\$2,587,477	\$3,319,901	\$1,886,707	\$1,433,195

Year End Projections

All Funds Combined – Unaudited
May 2022

	2022 Budget	2022 Year End Projection	2022 Bud vs Pro
Revenues	\$17,889,322	\$15,508,352	(\$2,380,970)
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)	\$2,318,369	\$7,350,690

Revenues - Detail YTD

All Funds Combined - Unaudited
May 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	\$3,439,931	\$3,258,302	\$181,629	106%
User Fees	\$1,335,059	\$2,766,023	\$2,706,235	\$2,258,127	\$448,108	120%
Rec Fees	\$343,347	\$699,436	\$1,028,581	\$666,443	\$362,138	154%
Interest	\$56,225	\$4,810	\$13,777	\$18,748	(\$4,971)	73%
Misc.	\$39,493	\$79,988	\$138,048	\$99,351	\$38,697	139%
Pro Shop	\$15,124	\$49,041	\$42,625	\$45,613	(\$2,988)	93%
Donations	\$0	\$8,857	\$62,045	\$1,666	\$60,379	3724%
Total	\$4,887,176	\$6,756,699	\$7,431,242	\$6,348,250	\$1,082,992	117%

Revenues - User Fees Detail YTD

May 2022

Overall User Fees	• \$455,461 above YTD budget
Athletic Fields	• \$94,742 above YTD budget
Sailing	• \$3,580 above YTD budget
Beaches	• \$11,212 below YTD budget
Boat Launch	• \$10,974 above YTD budget
Golf	• \$24,776 above YTD budget
Paddle	• \$12,807 above YTD budget
Tennis	• \$331,306 above YTD budget
Ice	• \$11,512 below YTD budget

Donations/Contributions

All Funds Combined - Unaudited

May 2022

	2020 FY	2021 FY	2022 YTD
Unrestricted	\$272	\$8,857	\$11,672
Restricted/Directed	\$0	\$178,670	\$55,373
Parks	\$0	\$0	\$0
Beaches	\$0	\$178,670	\$55,373
Enterprise	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total	\$272	\$187,527	\$67,045

Expenses - Detail YTD

All Funds Combined - Unaudited
May 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act	% of YTD Budget
Salaries & Wages	\$1,669,980	\$1,672,505	\$1,735,780	\$1,790,221	(\$54,440)	97%
Other Personnel	\$444,555	\$510,617	\$574,747	\$652,782	(\$78,035)	88%
Supplies	\$180,286	\$188,301	\$289,878	\$322,575	(\$32,697)	90%
Repair & Maintenance	\$75,768	\$117,198	\$82,916	\$126,824	(\$43,908)	65%
Program & Main Services	\$121,114	\$139,192	\$215,079	\$215,108	(\$29)	100%
Corporate Services	\$373,505	\$428,980	\$357,640	\$326,890	\$30,750	109%
Utilities	\$192,164	\$280,722	\$247,805	\$268,239	(\$20,434)	92%
Pro Shop	\$9,745	\$34,316	\$32,728	\$33,126	(\$398)	99%
Total	\$3,067,117	\$3,371,831	\$3,536,573	\$3,735,765	(\$199,192)	95%

Capitals/Contracts - Detail YTD

All Funds Combined - Unaudited

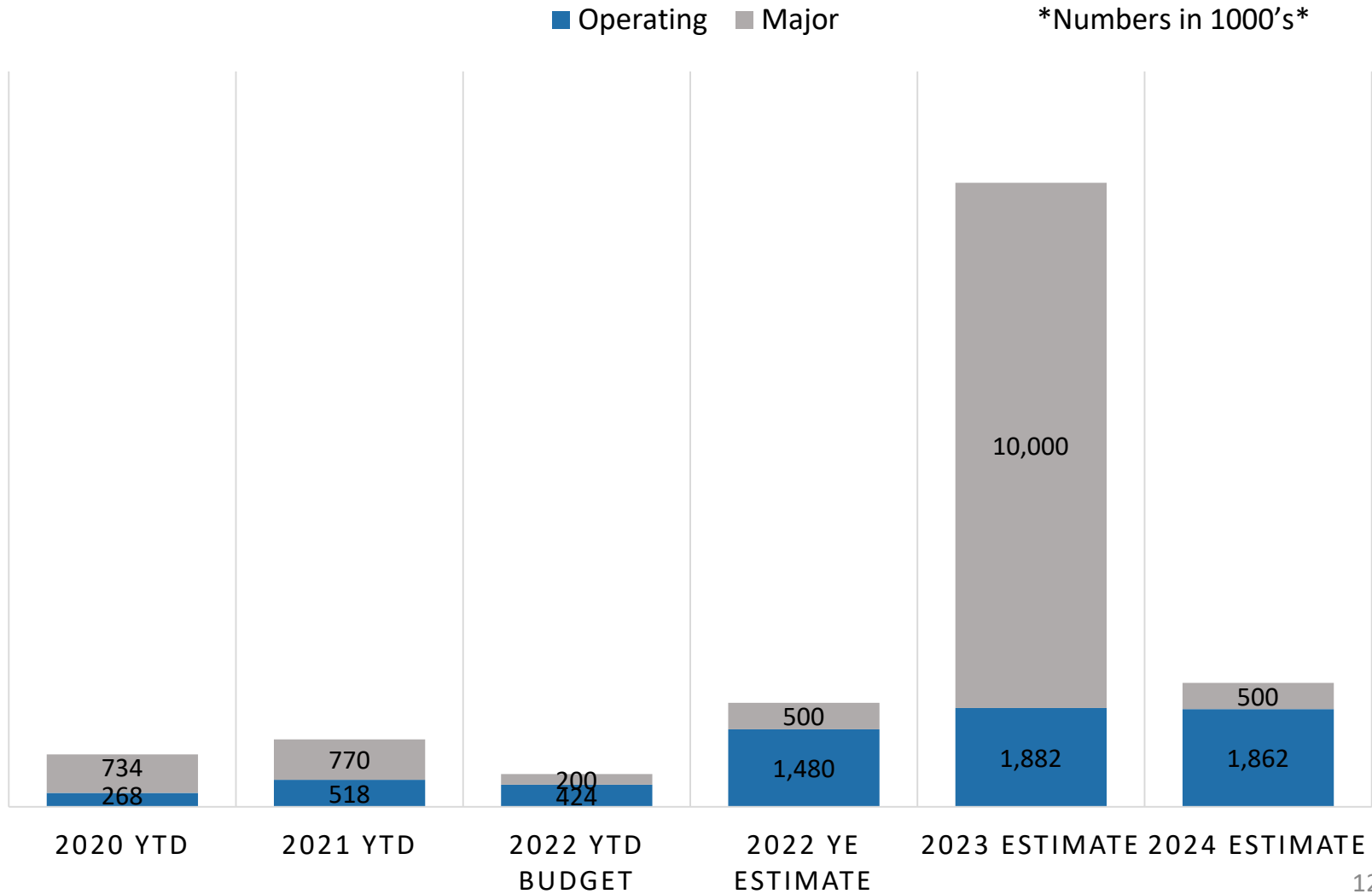
May 2022

	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	\$424,312	(\$208,881)	51%
Major Capitals	\$733,901	\$769,815	\$102,487	\$200,000	(\$97,513)	51%
Contracts Payable	\$106,089	\$101,339	\$255,184	\$99,801	\$155,383	256%
Total	\$954,365	\$1,287,781	\$573,102	\$724,113	(\$151,011)	79%

Operating and Major Capitals

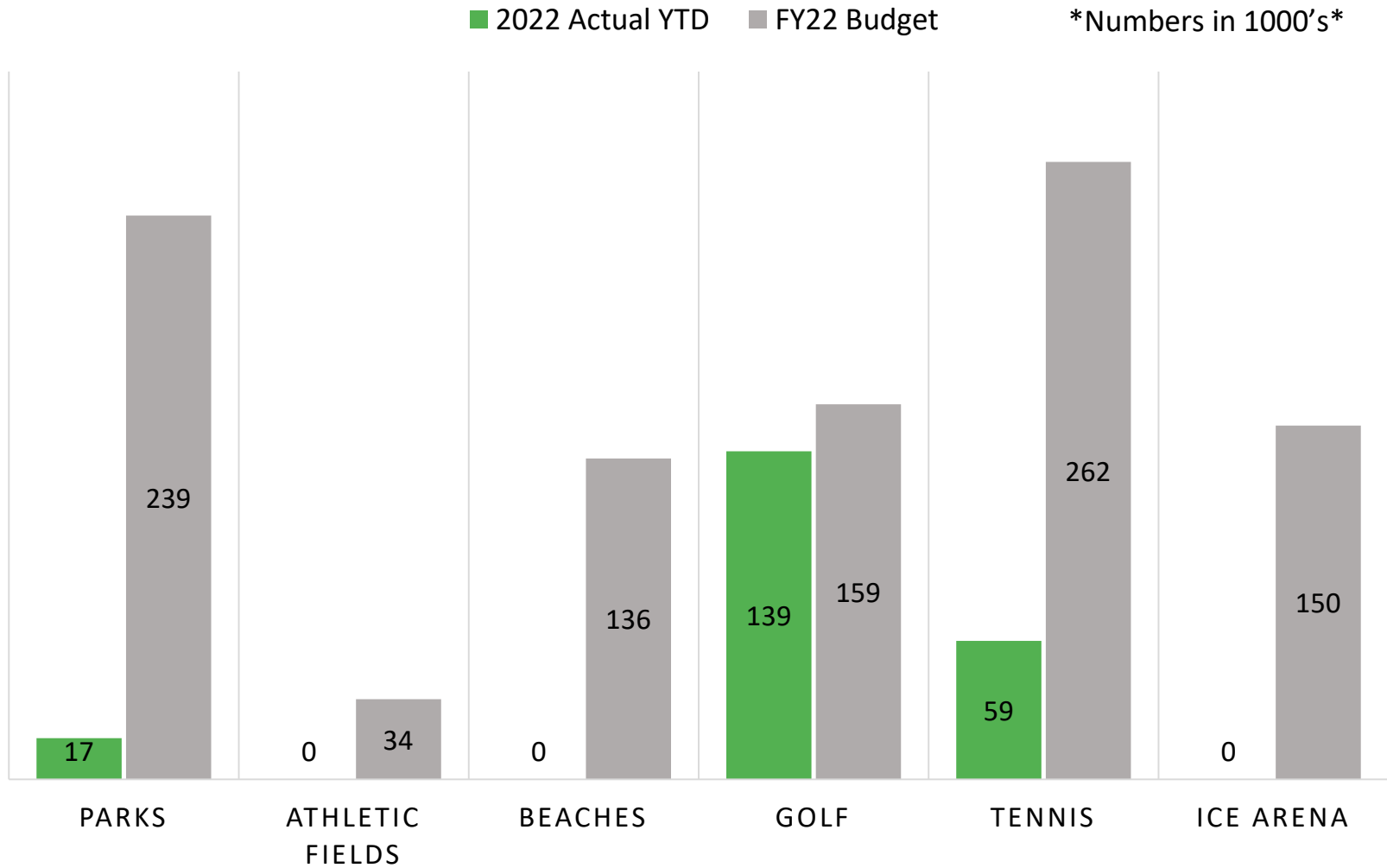
All Funds Combined - Unaudited

May 2022



Operating Capitals

May 2022



Operating Capitals Detail - 25K and above

May 2022

	FY2022 Budget	Actual	Completed?
Parks	\$468,000		
Happ Road Park - Furnishings/Playground	\$111,000		
Nick Corwin Park - Playground	\$230,000	\$103,000	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

May 2022

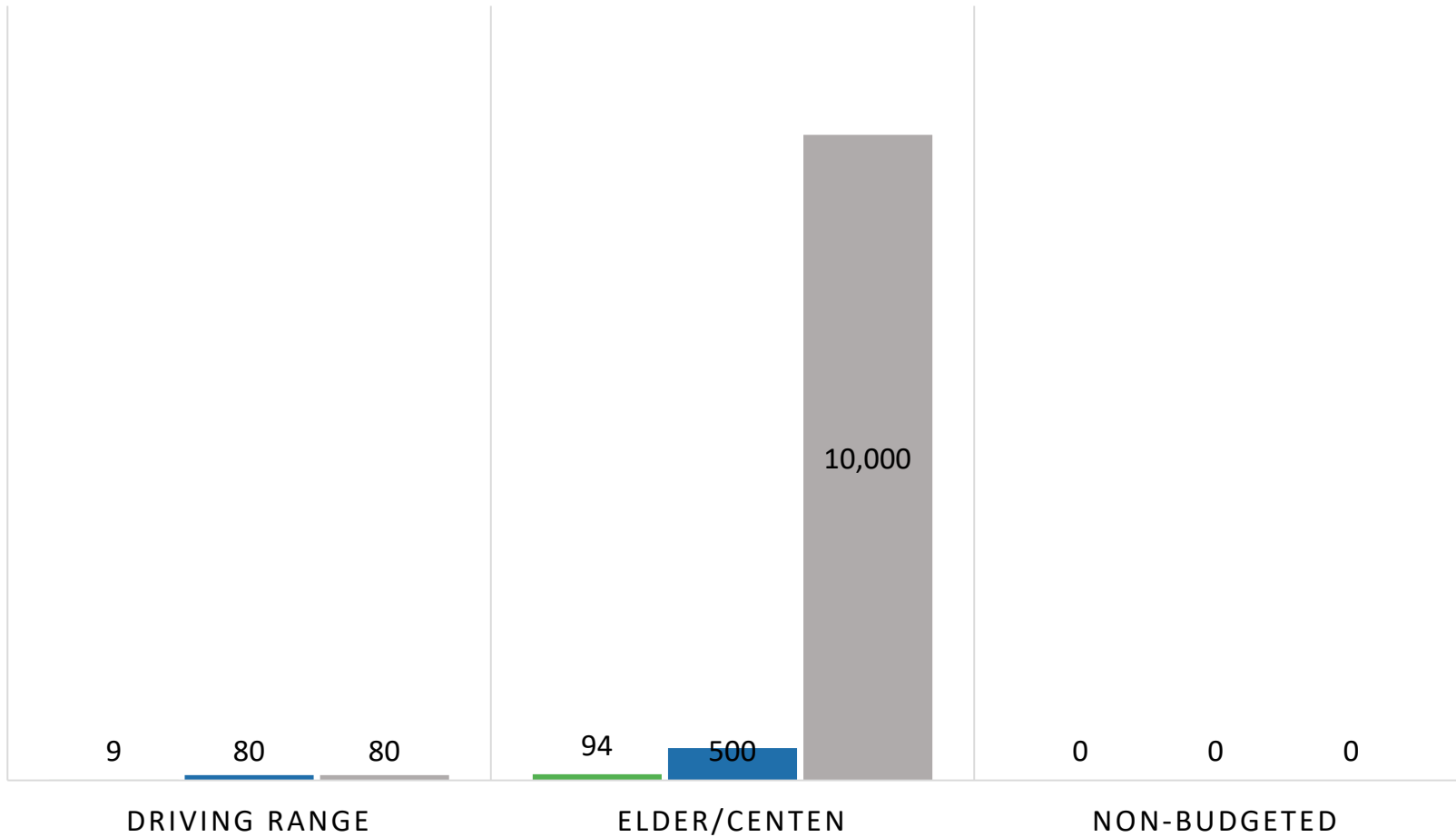
	FY2022 Budget	Actual	Completed?
Golf Course/Maintenance	\$158,500		
Cart Barn Roof	\$30,000		
Design Work	\$25,000	\$71,040	YES
Ford Tractor	\$40,000		
Toro Mower	\$55,319	\$55,319	YES
Paddle	\$10,000		
Tennis Outdoor	\$56,000		
Pathways	\$33,000		
Tennis Indoor	\$148,000		
Tennis Center Windows/Doors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

Capitals – Major

May 2022

■ 2022 Actual YTD ■ Current FY22 Projection ■ FY22 Budget

Numbers in 1000's

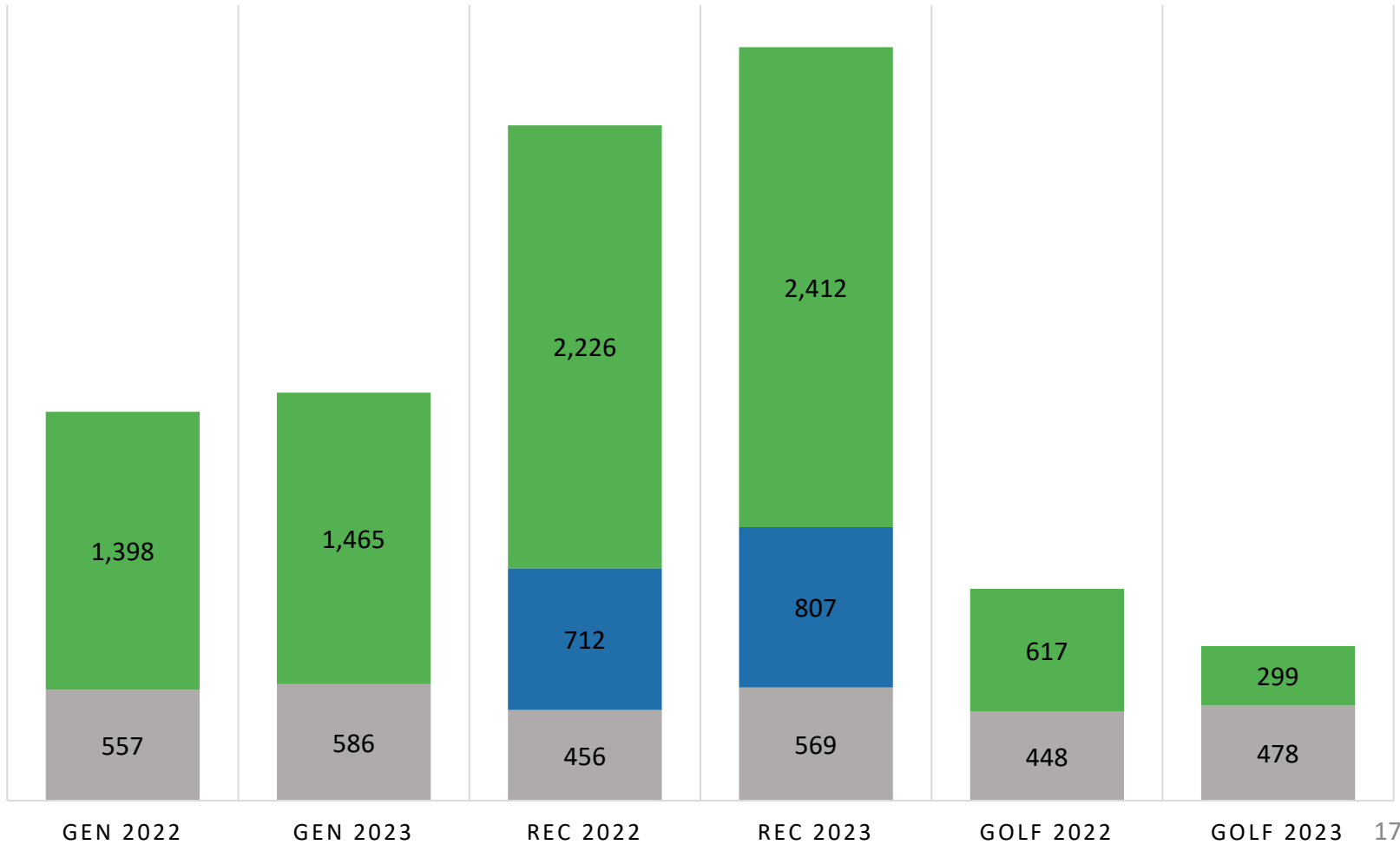


Fund Reserves 2022

May 2022

■ Minimum ■ Restricted ■ Available

Numbers in 1000's

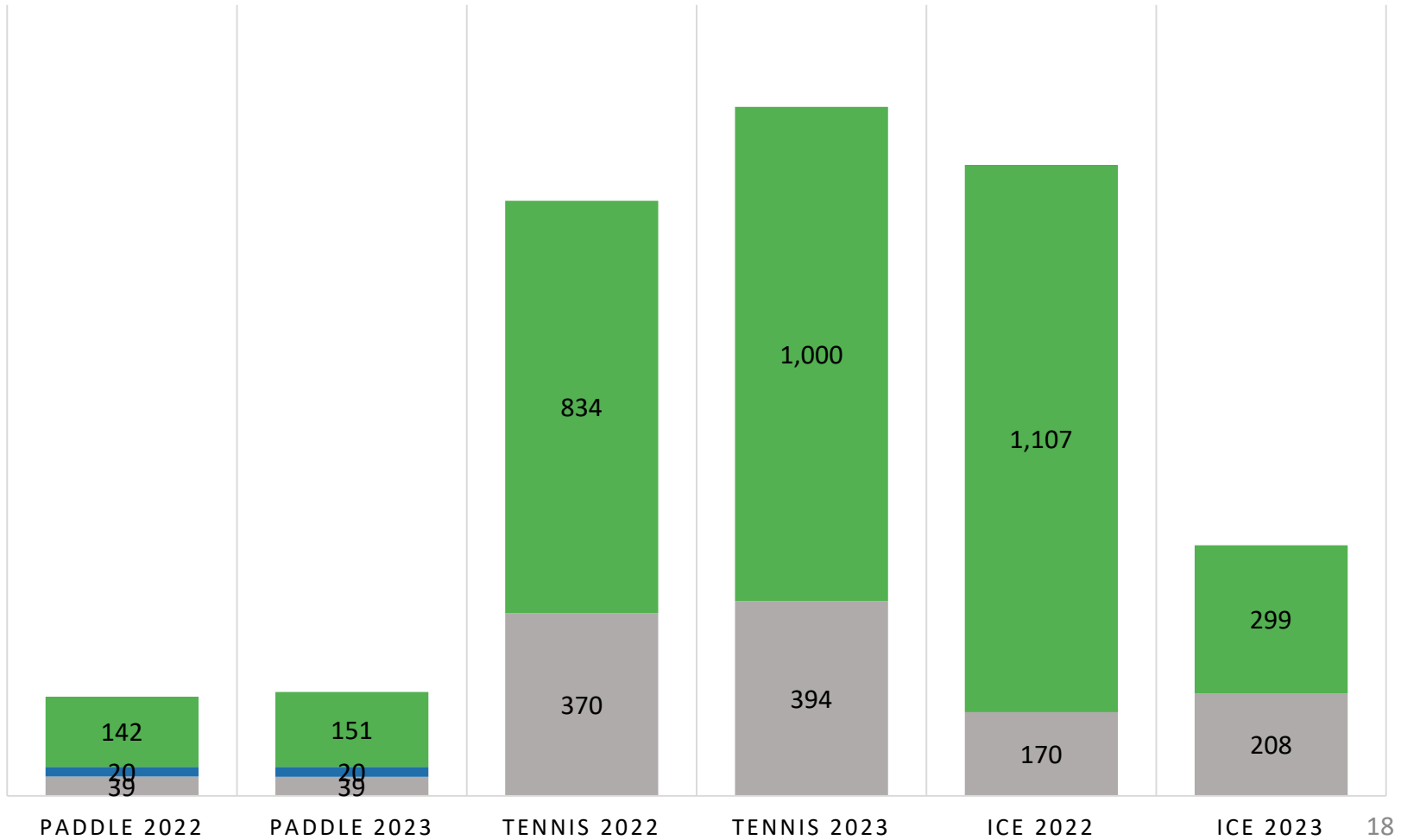


Fund Reserves 2022

May 2022

■ Minimum ■ Restricted ■ Available

Numbers in 1000's



Statement of Cash and Investments

May 2022

Cash			
•Petty Cash			\$ 1,700.57
•BMO Harris Bank – Holiday Savings			\$ 11,692.10
•Illinois Funds			\$ 78,885.86
•N Corwin Fund			\$ 38,177.59
•BMO Harris Bank – Operating			\$ 169,699.88
•BMO Harris Bank – Money Market			\$ 5,436,764.77
•BMO Harris Bank – Payroll			\$ 52,717.82
Total Cash			\$ 5,789,638.59
Investments			
•IPDLAF 365-day TERM account			\$3,000,000.00
•IPDLAF 270-day TERM account			\$1,000,000.00
•IPDLAF – 2020 Bond Proceeds			\$2,627,482.19
•IPDLAF – Money Market			\$2,534,070.78
•Wintrust Community Bank Money Market			\$5,074,760.19
Total Investments			\$14,236,313.20
Total Cash and Investments			\$20,025,951.75