

# Operating Performance Summary YTD

All Funds Combined - Unaudited

April 2022

## Operating Performance vs Budget

- Operating Surplus \$838,192 YTD vs Budget

## Performance Drivers vs Budget

- Operating Revenues \$957,813 above YTD budget
- Operating Expenses \$11,344 above YTD budget
- Contracts Payable \$108,277 above YTD budget.

## 2022 Year End Projections

- Operating Revenue *projected* \$2,580,970 below budget
- Operating Expenses *projected* \$231,660 below budget
- Operating Capitals/Contracts projected at budget

# Revenues, Expenses, Capitals Summary YTD

All Funds Combined - Unaudited  
April 2022

## Operating Revenues

- \$957,813 above YTD budget
- Tennis \$264,021 above YTD budget
- Athletic Fields \$89,384 above YTD budget
- Rec Program Fees \$372,351 above YTD budget

## Non-Operating Revenues

- Cash Donations of \$11,672
- Other Contributions of \$50,373

## Operating Expenses

- \$11,344 above YTD budget
- Debt Service \$108,277 above YTD budget
- Supplies \$45,365 below YTD budget
- Repairs and Maintenance \$37,516 below YTD budget

## Capitals

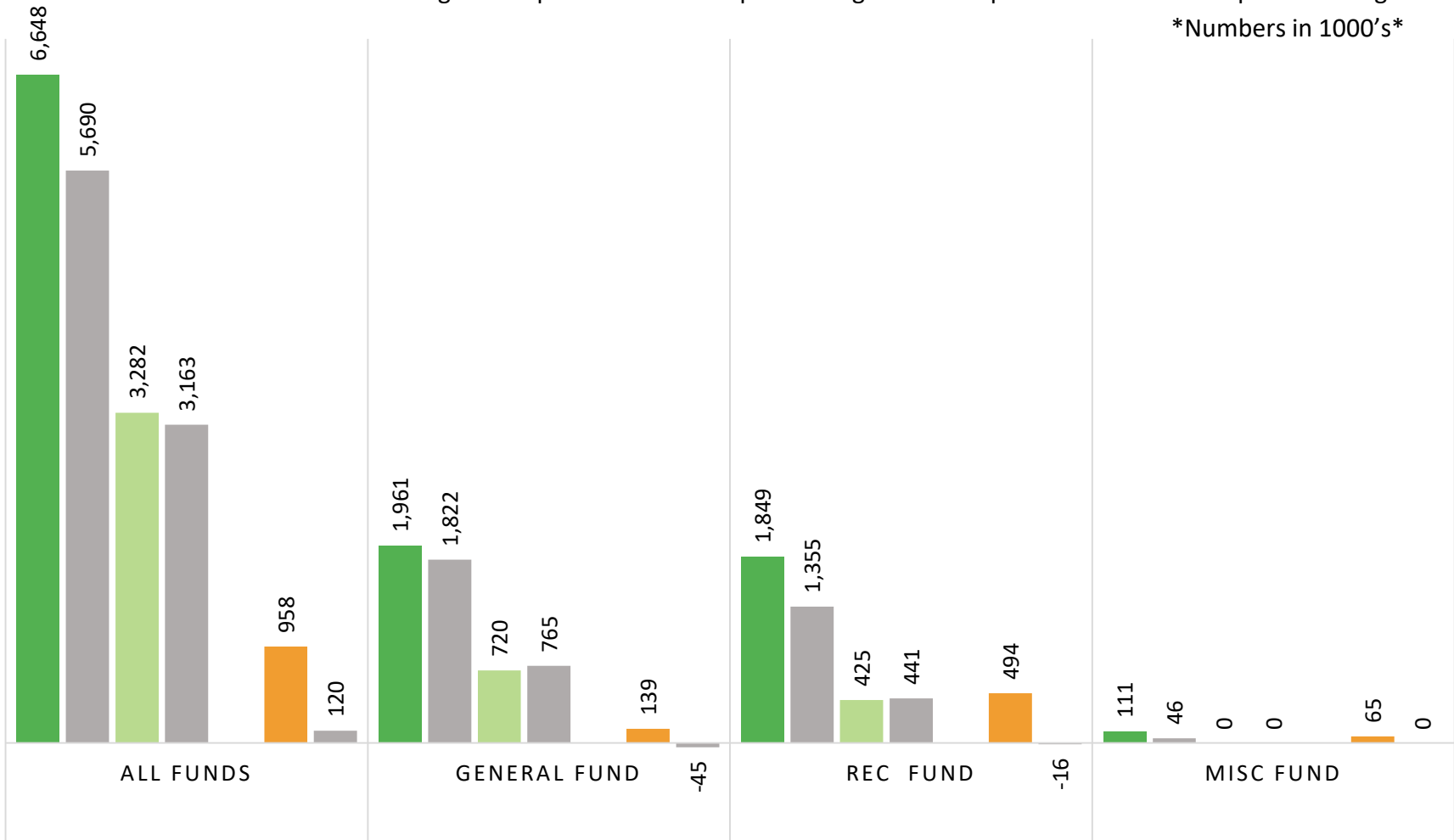
- Operating Capitals \$16,629 above YTD budget
- Major Capitals \$16,130 below YTD budget

# Individual Fund Net Operating Income vs Budget YTD

April 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\*

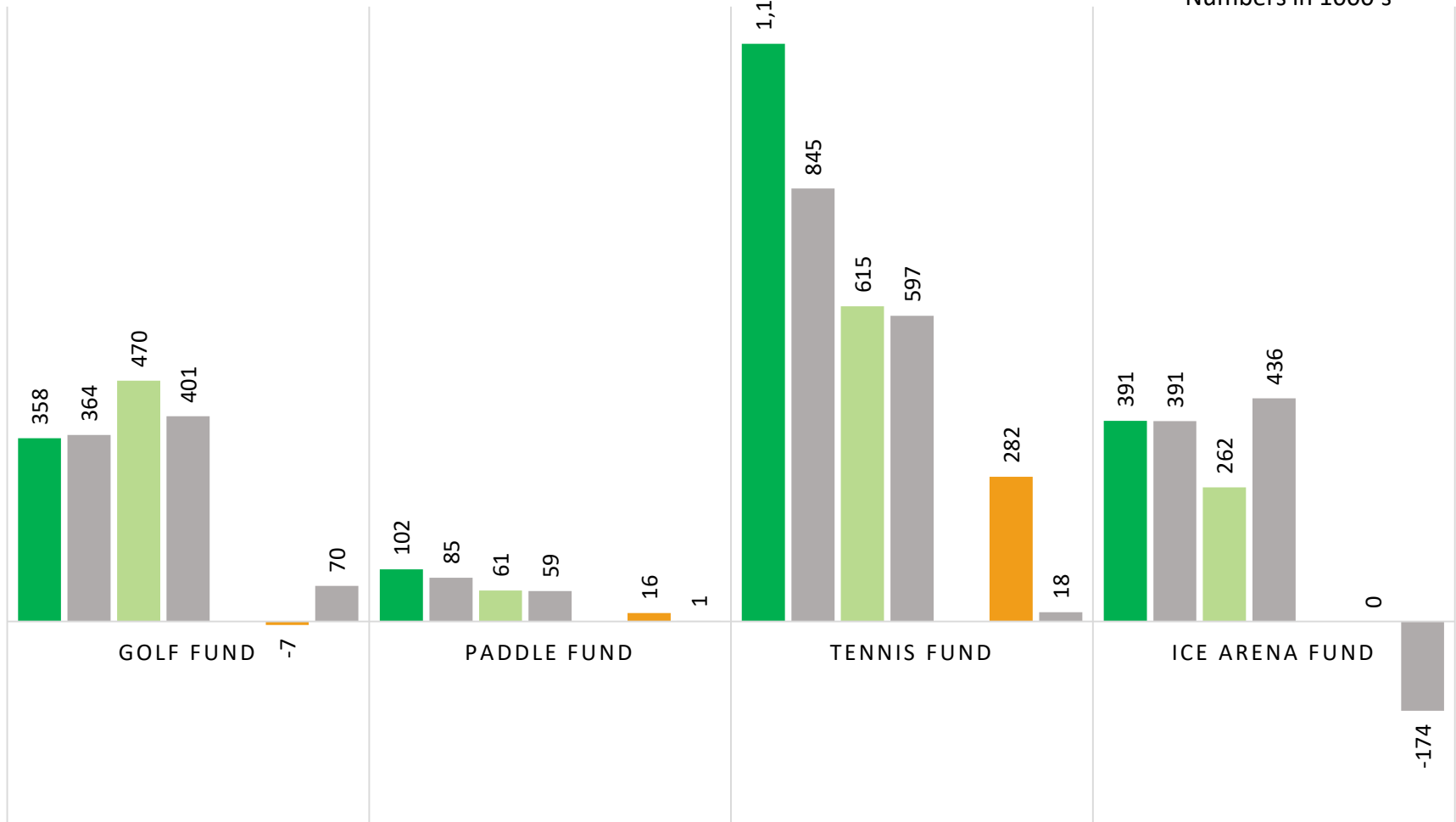


# Individual Fund Net Operating Income vs Budget YTD

April 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

April 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act
Revenues YTD	\$4,544,092	\$5,617,080	\$6,647,685	\$5,689,872	\$957,813
Expenses YTD	\$2,844,601	\$3,029,603	\$3,173,886	\$3,162,542	(\$11,344)
Capitals & Contracts YTD	\$465,249	\$360,227	\$255,683	\$147,406	(\$108,277)
Surplus/ Deficit YTD	\$1,699,491	\$2,587,477	\$3,218,116	\$2,379,924	\$838,192

# Year End Projections

All Funds Combined – Unaudited  
April 2022

	<b>2022 Budget</b>	<b>2022 Year End Projection</b>	<b>2022 Bud vs Pro</b>
Revenues	\$17,889,322	\$15,308,352	(\$2,580,970)
Expenses	\$11,361,368	\$11,129,708	\$231,660
Capitals/Contracts	\$11,560,275	\$11,560,275	\$0
Surplus/Deficit	(\$5,032,321)	(\$4,471,801)	(\$2,349,310)

# Revenues - Detail YTD

All Funds Combined - Unaudited

April 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act	% of YTD Budget
Taxes	\$3,045,708	\$2,814,751	\$3,382,624	\$3,194,708	\$187,916	6%
User Fees	\$1,029,360	\$2,091,741	\$2,114,224	\$1,833,928	\$280,296	34%
Rec Fees	\$332,625	\$609,552	\$955,660	\$546,966	\$408,694	75%
Interest	\$51,420	\$4,084	\$7,420	\$14,999	(\$7,579)	-51%
Misc.	\$9,261	\$14,876	\$105,263	\$73,455	\$31,808	43%
Pro Shop	\$6,714	\$28,992	\$20,449	\$24,483	(\$4,034)	-16%
Donations	\$0	\$8,857	\$62,045	\$1,333	\$60,712	4555%
Total	\$4,544,092	\$5,572,853	\$6,647,685	\$5,689,872	\$957,813	17%

# Revenues - User Fees Detail YTD

April 2022

Overall User Fees	• \$280,296 above YTD budget
Athletic Fields	• \$71,187 above YTD budget
Sailing	• \$239 above YTD budget
Beaches	• \$41,917 below YTD budget
Boat Launch	• \$6,144 below YTD budget
Golf	• \$3,492 below YTD budget
Paddle	• \$12,339 above YTD budget
Tennis	• \$257,029 above YTD budget
Ice	• \$17,446 below YTD budget



# Donations/Contributions

All Funds Combined - Unaudited

April 2022

	2020 FY	2021 FY	2022 YTD
Unrestricted	\$272	\$8,857	\$6,672
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	\$62,045

# Expenses - Detail YTD

All Funds Combined - Unaudited  
April 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act	% of YTD Budget
Salaries & Wages	\$1,175,064	\$1,305,372	\$1,379,174	\$1,378,473	\$701	0%
Other Personnel	\$347,981	\$398,875	\$479,784	\$484,776	(\$4,992)	-1%
Supplies	\$130,750	\$112,399	\$176,190	\$221,555	(\$45,365)	-20%
Repair & Maintenance	\$64,649	\$93,388	\$62,711	\$100,227	(\$37,516)	-37%
Program & Main Services	\$118,630	\$109,114	\$199,700	\$154,385	\$45,315	29%
Corporate Services	\$324,255	\$379,180	\$326,488	\$257,999	\$68,489	27%
Utilities	\$160,946	\$199,954	\$190,719	\$205,078	(\$14,359)	-7%
Pro Shop	\$4,628	\$21,094	\$ 16,484	\$17,413	(\$929)	-5%
Total	\$2,326,903	\$2,619,376	\$2,831,250	\$2,819,906	\$11,344	0.4%

# Capitals/Contracts - Detail YTD

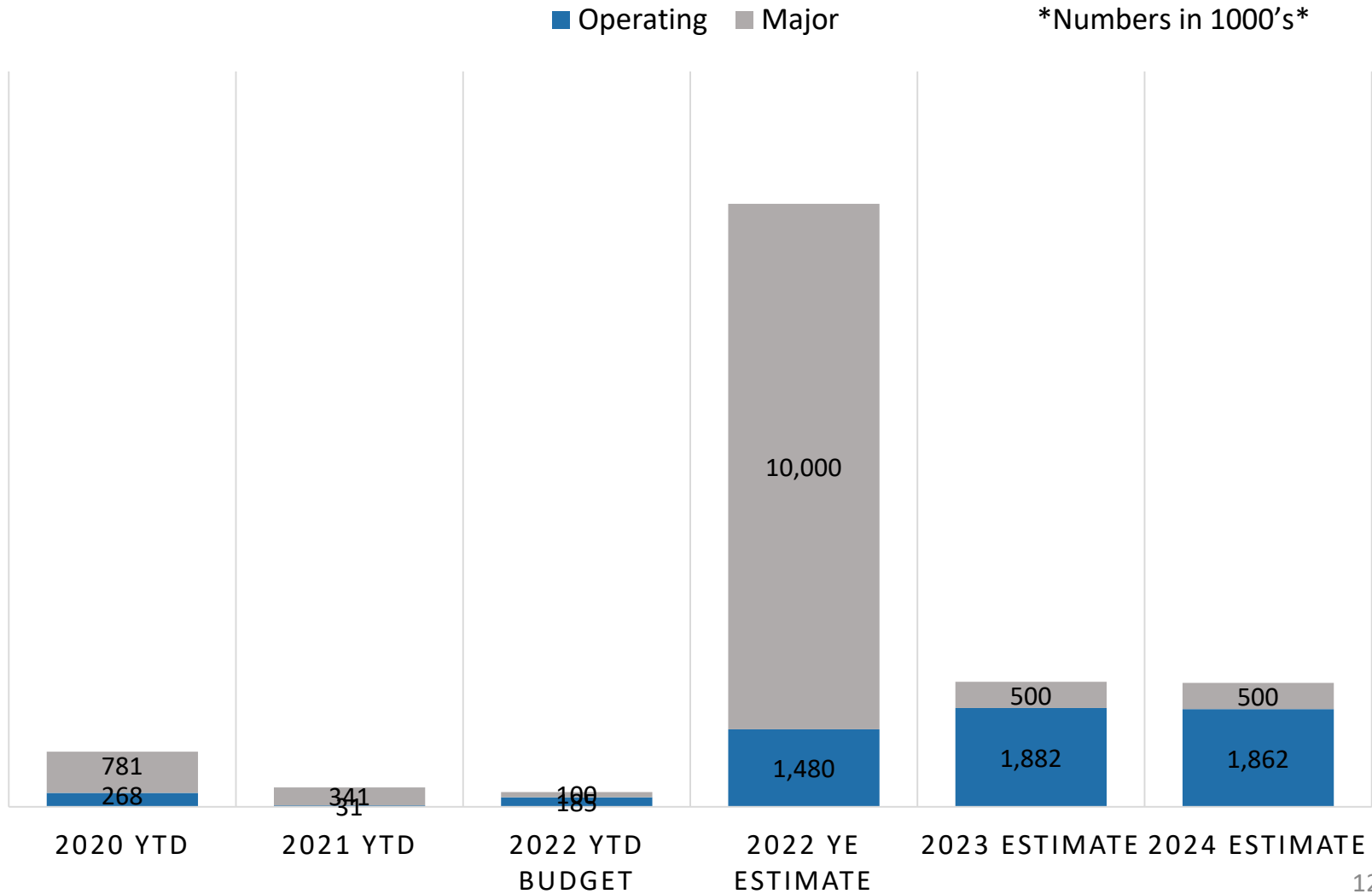
All Funds Combined - Unaudited

April 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act	% of YTD Budget
Operating Capitals	\$0	\$45,479	\$202,105	\$185,476	\$16,629	<b>109%</b>
Major Capitals	\$	\$340,348	\$83,870	\$100,000	(\$16,130)	<b>84%</b>
Contracts Payable	\$0	\$53,878	\$255,184	\$147,406	\$107,778	<b>173%</b>
Total	\$224,046	\$439,705	\$541,158	\$432,882	\$108,277	<b>125%</b>

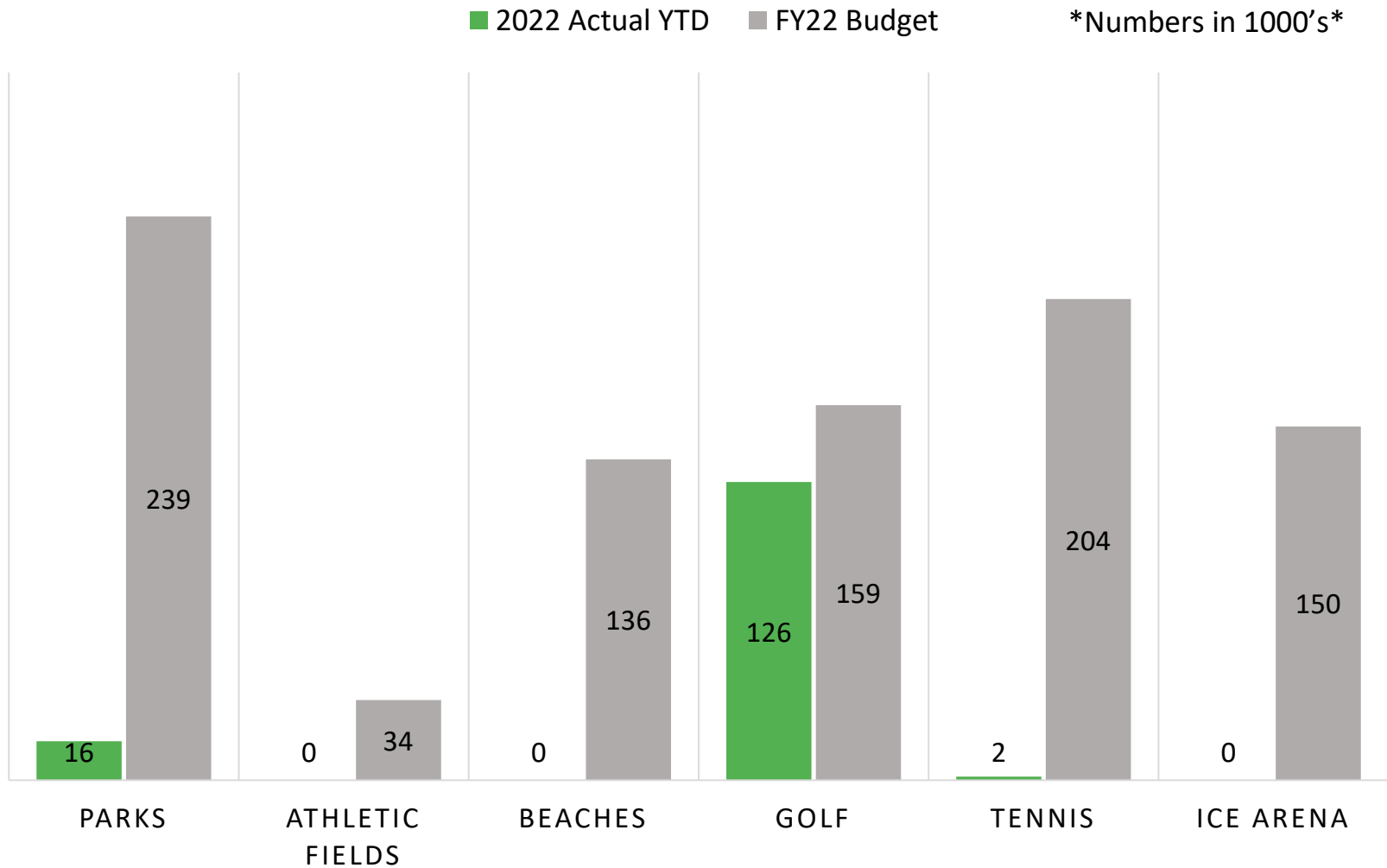
# Operating and Major Capitals

All Funds Combined - Unaudited  
April 2022



# Operating Capitals

April 2022



# Operating Capitals Detail - 25K and above

April 2022

	FY2022 Budget	Actual	Completed?
<b>Parks</b>	\$468,000		
Happ Road Park - Furnishings/Playground	\$111,000		
Nick Corwin Park - Playground	\$230,000		
Northfield Park - Fencing/Gates/Backstop	\$33,000		
Equipment - Toro 4000D Mower and Ford F-350	\$55,000		
<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

April 2022

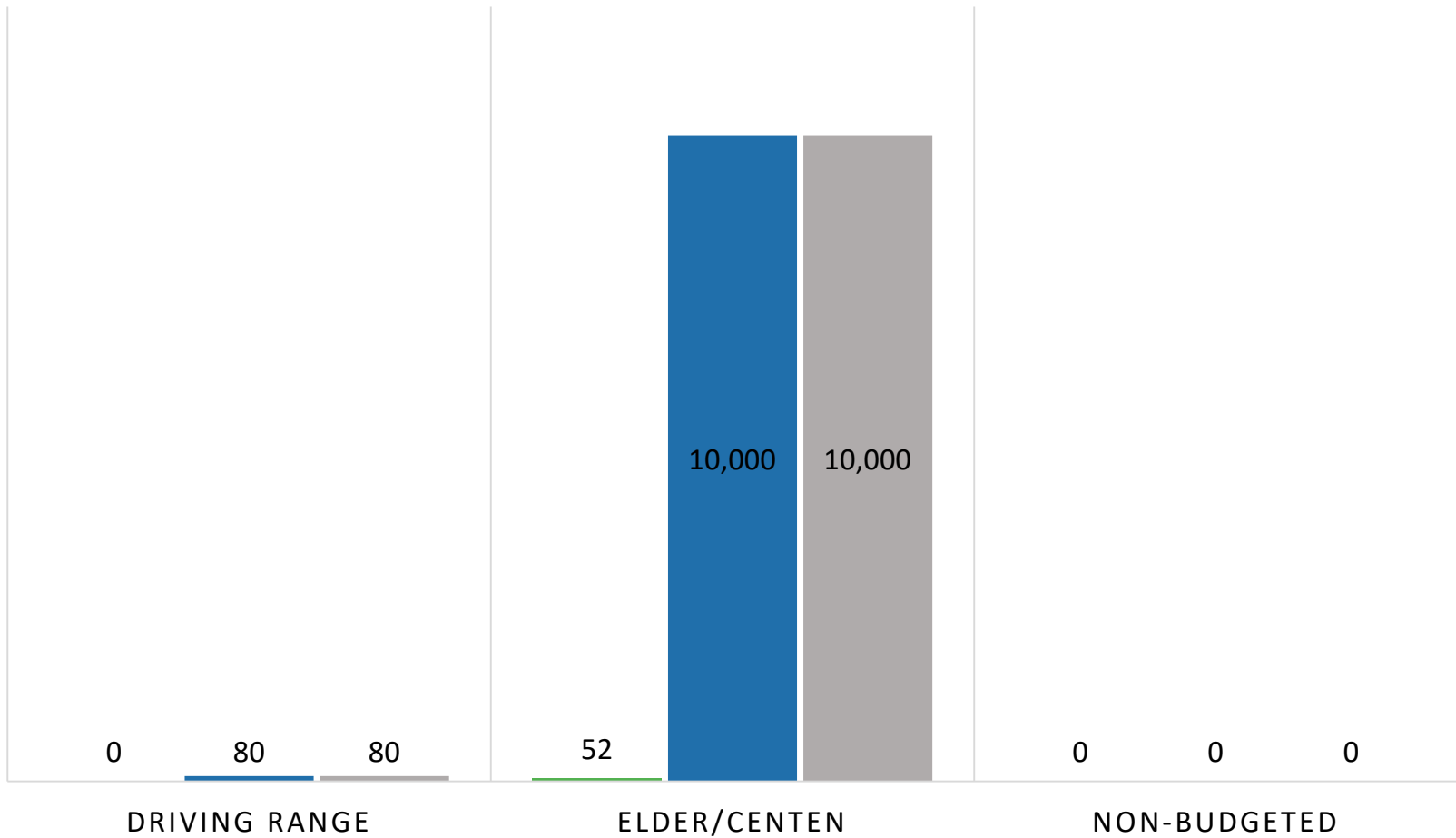
	FY2022 Budget	Actual	Completed?
Golf Course/Maintenance	\$158,500		
Cart Barn Roof	\$30,000		
Design Work	\$25,000	\$71,040	YES
Ford Tractor	\$40,000		
Toro Mower	\$55,319	\$55,319	YES
Paddle	\$10,000		
Tennis Outdoor	\$56,000		
Pathways	\$33,000		
Tennis Indoor	\$148,000		
Tennis Center Windows/Doors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

# Capitals – Major

April 2022

■ 2022 Actual YTD   ■ Current FY22 Projection   ■ FY22 Budget

\*Numbers in 1000's\*



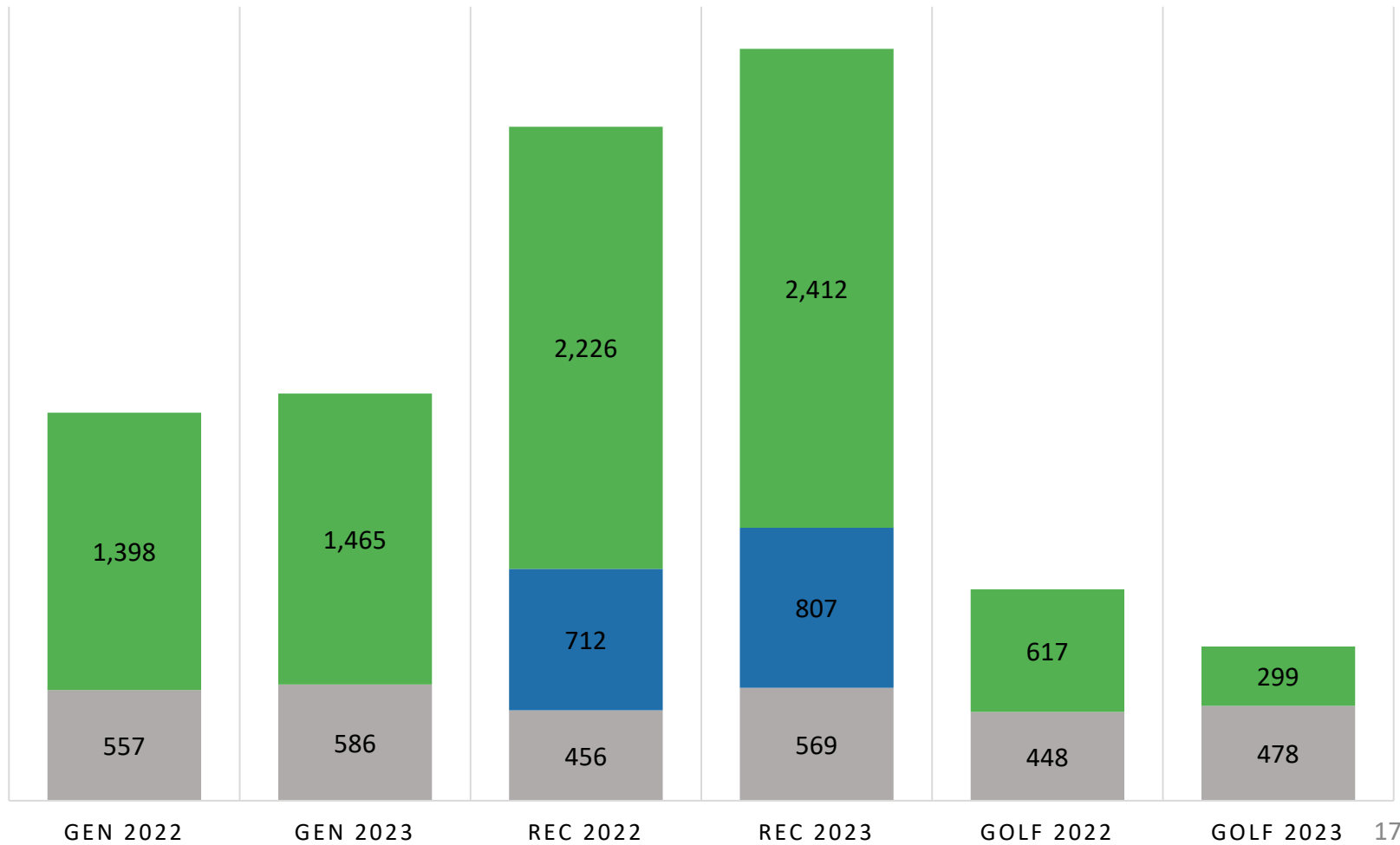


# Fund Reserves 2022

April 2022

■ Minimum ■ Restricted ■ Available

\*Numbers in 1000's\*

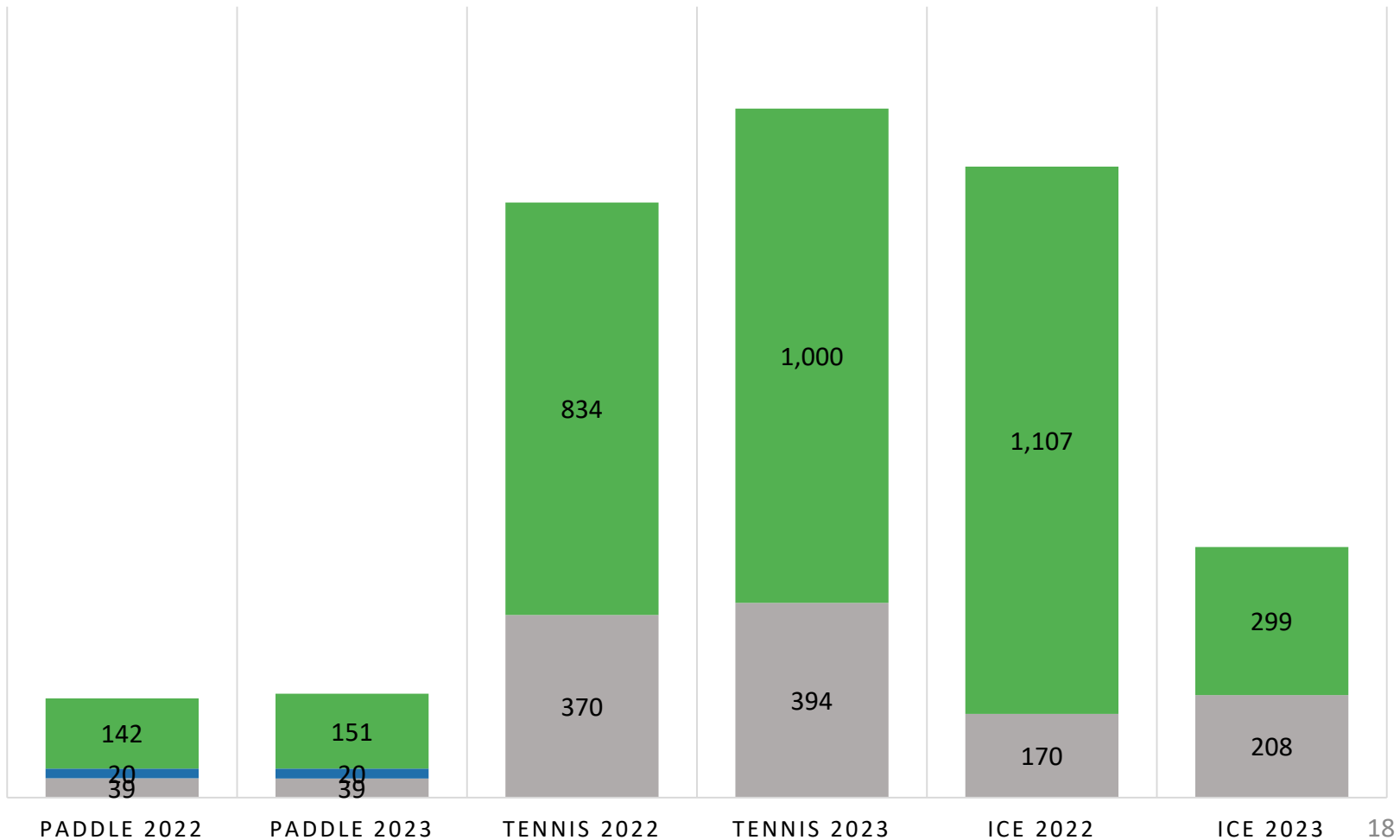


# Fund Reserves 2022

April 2022

■ Minimum ■ Restricted ■ Available

\*Numbers in 1000's\*



# Statement of Cash and Investments

April 2022

Cash			
•Petty Cash			\$ 1,700.57
•Harris bank – Holiday Savings			\$ 1,001.88
•Illinois Funds			\$ 78,832.42
•N Corwin Fund			\$ 38,170.05
•Harris Bank – Operating			\$ 156,449.45
•Harris bank – Money Market			\$5,806,779.70
•Harris Bank – Payroll			\$ 71,999.96
Total Cash			\$6,154,934.03
Investments			
•IPDLAF 365-day TERM account			\$3,000,000.00
•IPDLAF 270-day TERM account			\$1,000,000.00
•IPDLAF – 2020 Bond Proceeds			\$2,625,656.21
•IPDLAF – Money Market			\$2,532,599.61
•Wintrust Community Bank Money Market			\$5,069,075.69
Total Investments			\$14,227,331.51
Total Cash and Investments			\$20,382,265.54