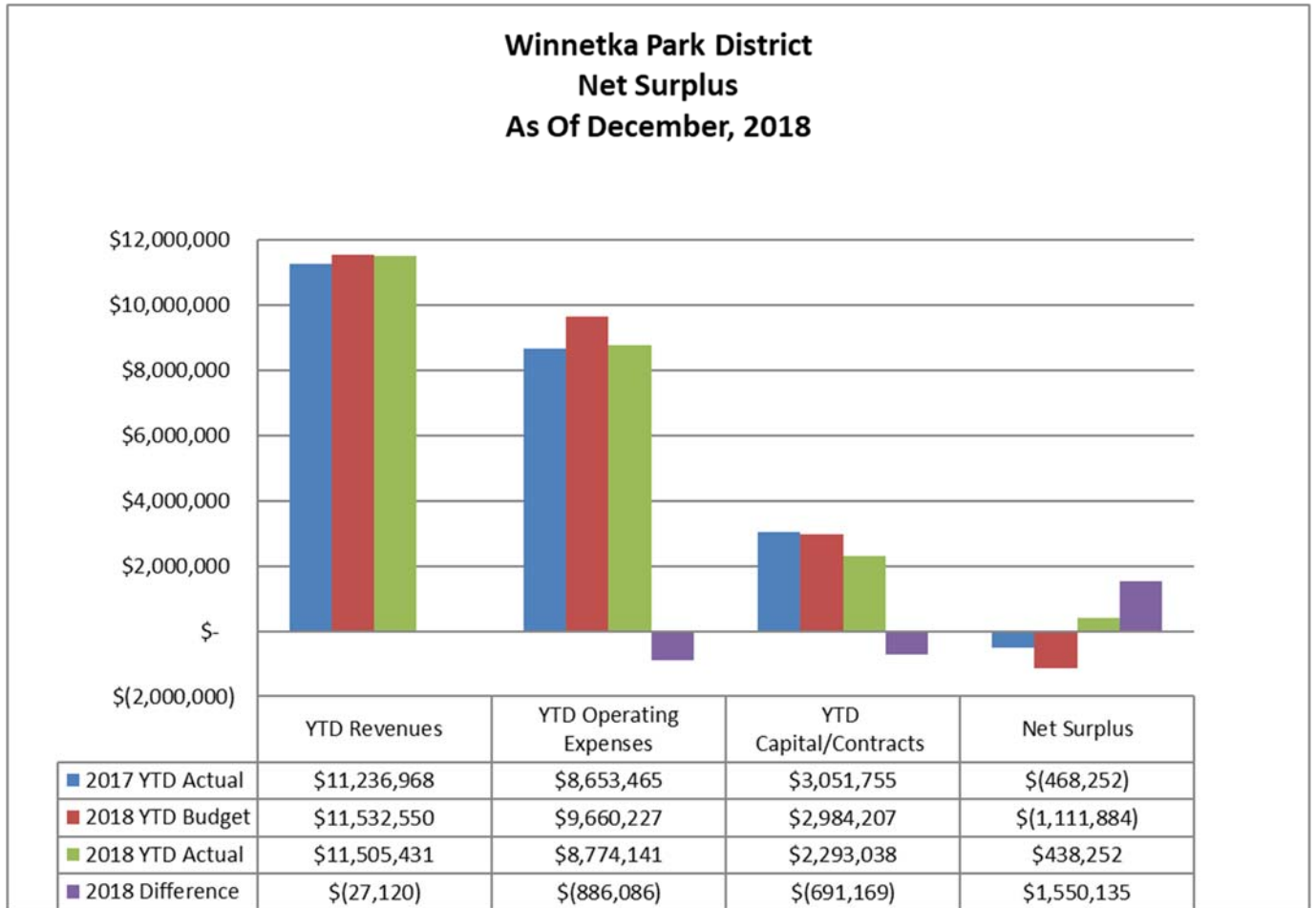


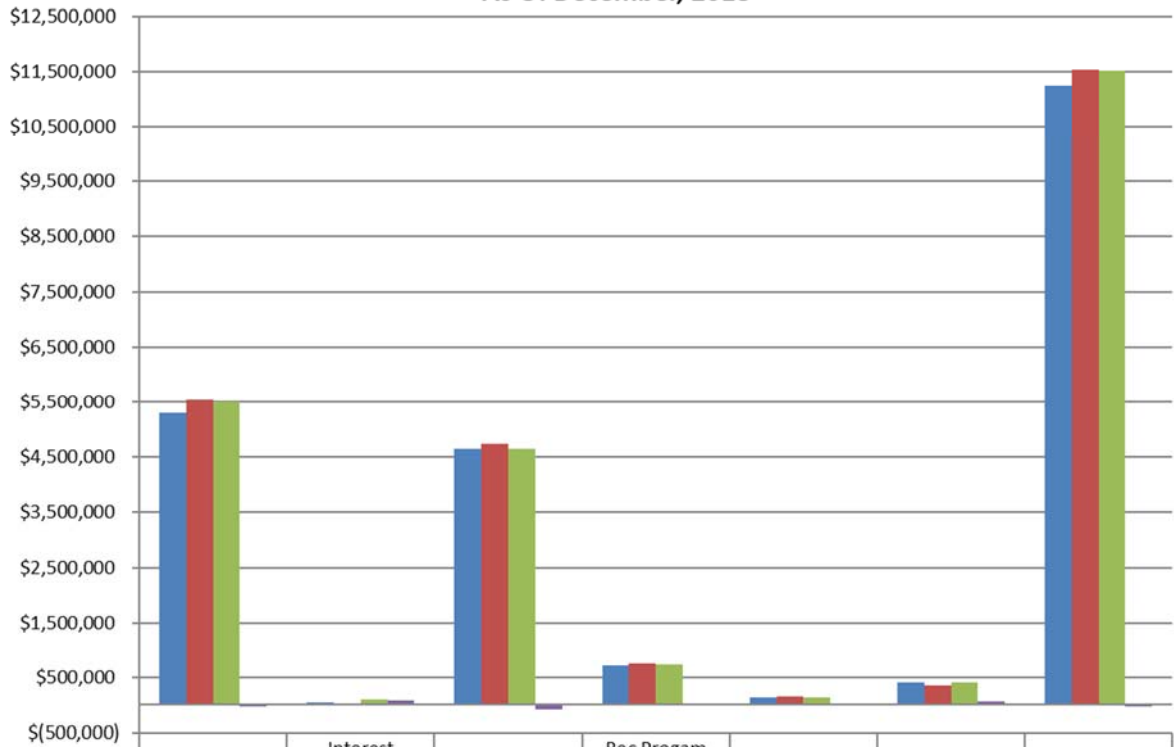
DECEMBER 2018 FINANCIAL SUMMARY
FOR ALL FUNDS COMBINED- UNAUDITED



Net Surplus/(Deficit) is \$1,550,135 above year-to-date budget

- Revenues are \$27,120 under year-to-date budget
- Operating Expenses are \$886,086 below year-to-date budget
- Capitals/Contracts Payable are \$691,169 below year-to-date budget

**Winnetka Park District
Revenues
As Of December, 2018**

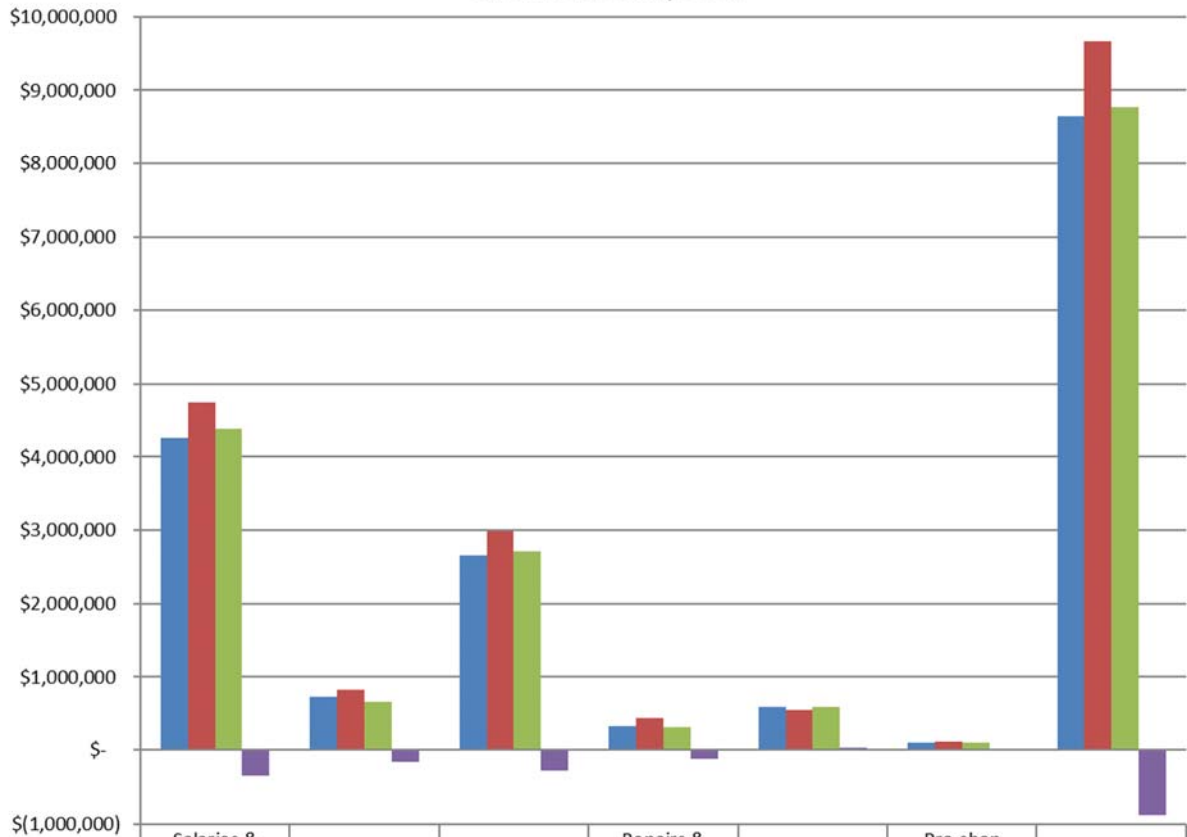


	Taxes	Interest Income	User Fees	Rec Progam Fees	Pro-shop	Misc Income	Total
2017 YTD Actual	\$5,302,164	\$38,844	\$4,650,126	\$705,192	\$134,634	\$406,007	\$11,236,968
2018 YTD Budget	\$5,535,569	\$14,818	\$4,736,392	\$747,621	\$152,035	\$346,115	\$11,532,550
2018 YTD Actual	\$5,497,843	\$101,186	\$4,645,177	\$727,485	\$131,471	\$402,270	\$11,505,431
2018 Difference	\$(37,726)	\$86,368	\$(91,215)	\$(20,137)	\$(20,564)	\$56,154	\$(27,120)

Revenues are \$27,120 below year-to-date budget:

- Total revenues are 99.8% of year-to-date budget
- Taxes are \$37,726 below year-to-date budget
- Interest income is \$86,368 above year-to-date budget and \$62,342 above the 2017 year-to-date amount
- Golf Course user fees are \$288,272 below year-to-date budget as the weather-driven effect on Golf Course revenues is the main reason for the variance in User Fees

**Winnetka Park District
Operating Expenses
As Of December, 2018**

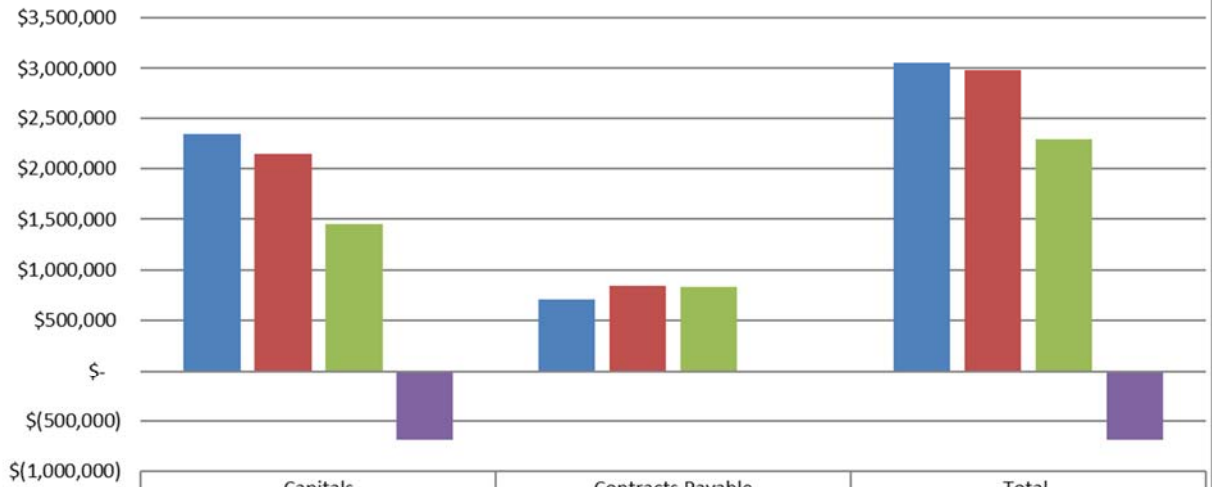


	Salaries & Wages	Supplies	Services	Repairs & Maint.	Utilities	Pro-shop Merch.	Total
2017 YTD Actual	\$4,269,289	\$727,062	\$2,653,271	\$325,922	\$585,787	\$92,134	\$8,653,465
2018 YTD Budget	\$4,747,967	\$825,741	\$2,982,532	\$441,579	\$553,508	\$108,900	\$9,660,227
2018 YTD Actual	\$4,398,404	\$662,764	\$2,707,495	\$322,893	\$586,116	\$96,469	\$8,774,141
2018 Difference	\$(349,563)	\$(162,977)	\$(275,038)	\$(118,686)	\$32,608	\$(12,431)	\$(886,086)

Operating expenses are \$886,086, or 9.2% below year-to-date budget:

- Salaries & Wages are \$349,563 below year-to-date budget
 - Admin and Parks are under budget by a combined \$134,503 due to two vacant full-time positions coupled with fewer hours for part-time staff
 - Salaries for Recreation Programs, Athletic Fields, and Beaches are \$50,787, \$18,076 and \$43,075 below budget
 - Salaries in the Golf Fund are \$128,649 below budget for part-time attendants, instructors group lessons and maintenance workmen
- Supplies are a combined \$162,977 below budget across all funds
- Services are \$275,038 below year-to-date budget
 - Medical insurance reimbursements are lower than what was expected
 - Reduced FICA/IMRF payments correspond to the lower salaries
 - Unemployment compensation is trending well below budget

**Winnetka Park District
Capitals / Contracts Payable
As Of December, 2018**



	Capitals	Contracts Payable	Total
■ 2017 YTD Actual	\$2,343,810	\$707,945	\$3,051,755
■ 2018 YTD Budget	\$2,142,520	\$841,687	\$2,984,207
■ 2018 YTD Actual	\$1,457,669	\$835,369	\$2,293,038
■ 2018 Difference	\$(684,851)	\$(6,318)	\$(691,169)

Capitals/Contracts Payable are \$691,169 below year-to-date budget:

- Capitals are \$684,851 below budget as various capital items were deferred to future years and a few projects came in well below budget

**Winnetka Park District
Statement of Cash and Investments
For The Month Ended December 31, 2018**

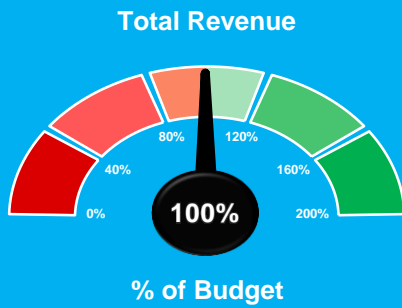
Bank Name	Amount	Annual Rate
CASH		
Petty Cash	1,750.00	
Harris Bank - Holiday Savings	0.00	
Illinois Funds	76,521.31	2.33%
N Corwin Fund	37,855.56	0.56%
Harris Bank - Operating	306,076.97	
Harris - Money Market	208,879.12	0.45%
Harris Bank - Payroll	<u>25,917.72</u>	
Total Cash	657,000.68	
INVESTMENTS		
Harris Bank - CD's	0.00	
IPDLAF - Money Market	2,741,502.49	2.18%
IPDLAF - CD's	248,000.00	2.80%
IPDLAF - CD's	248,000.00	2.70%
IPDLAF - CD's	248,000.00	2.40%
IPDLAF - CD's	248,000.00	2.40%
IPDLAF - CD's	246,000.00	2.62%
IPDLAF - CD's	246,000.00	2.70%
North Shore Community Bank Max Safe Money Market	2,895,998.30	2.47%
North Shore Community Bank CD	<u>1,236,402.56</u>	2.65%
Total Investments	8,357,903.35	2.27%
TOTAL CASH & INVESTMENTS	9,014,904.03	

Winnetka Park District Revenue Analysis Dashboard

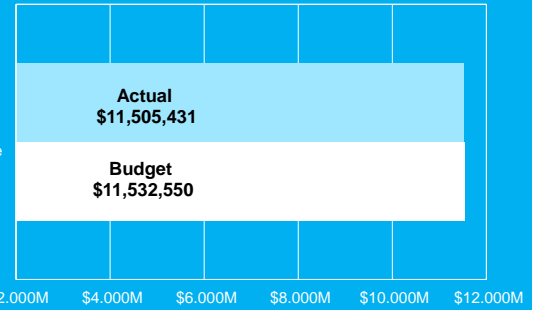
YTD
As of 12/31/2018

Winnetka Park District

Total Revenue

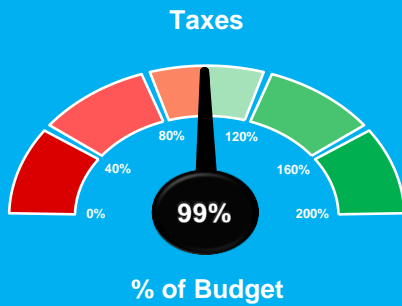


Total Revenue

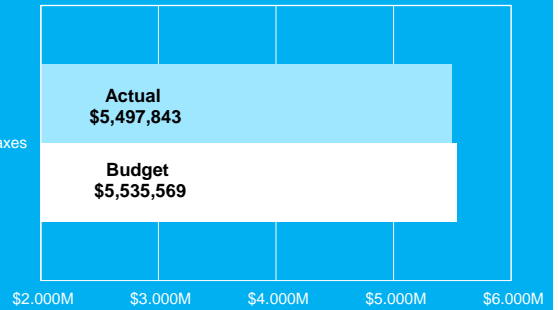


Winnetka Park District

Taxes

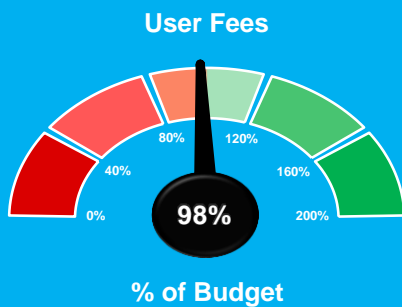


Taxes

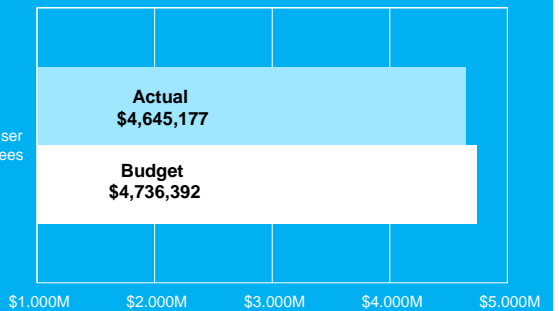


Winnetka Park District

User Fees



User Fees



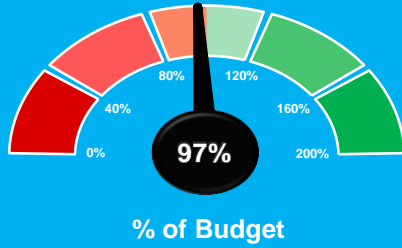
Winnetka Park District Revenue Analysis Dashboard

YTD
As of 12/31/2018

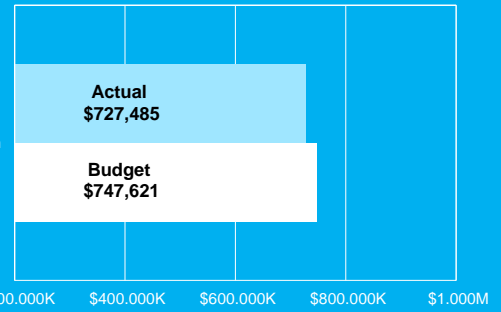
Winnetka Park District

Rec Program

Rec Program Fees



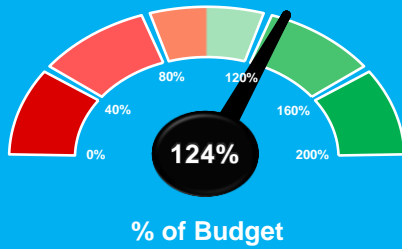
Rec Program Fees



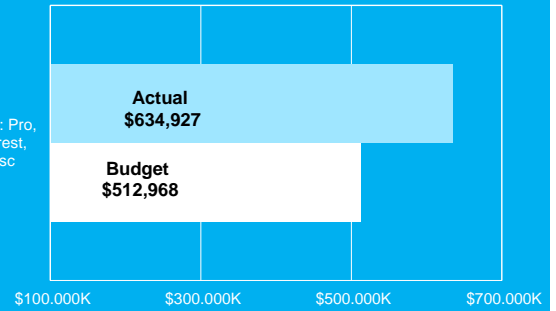
Winnetka Park District

Other: Pro, Misc, Interest

Other: Pro, Interest, Misc



Other: Pro, Interest, Misc

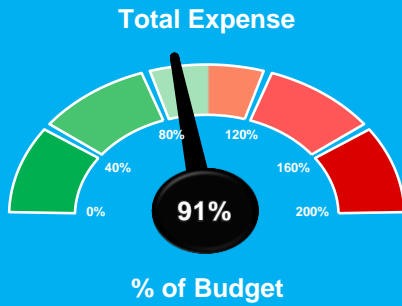


Winnetka Park District Expense Analysis Dashboard

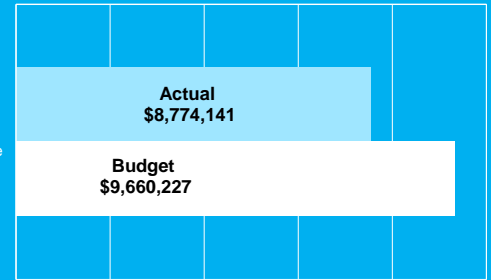
YTD
As of 12/31/2018

Winnetka Park District

Total Expense



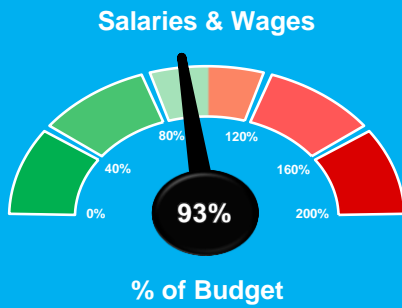
Total Expense



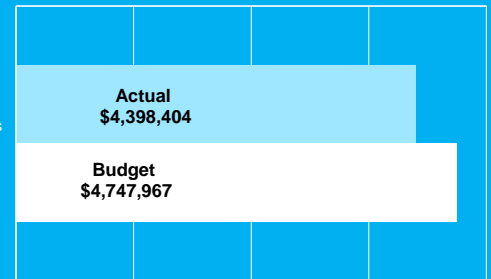
\$5.000M \$6.000M \$7.000M \$8.000M \$9.000M \$10.000M

Winnetka Park District

Salaries & Wages



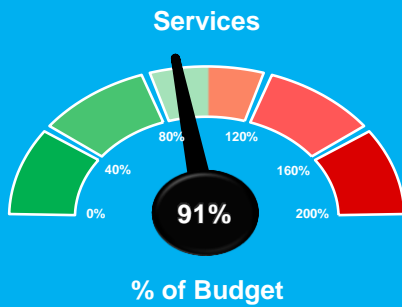
Salaries & Wages



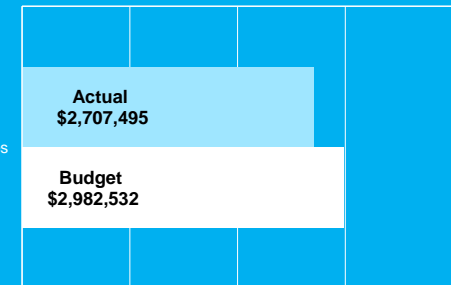
\$1.000M \$2.000M \$3.000M \$4.000M \$5.000M

Winnetka Park District

Services



Services



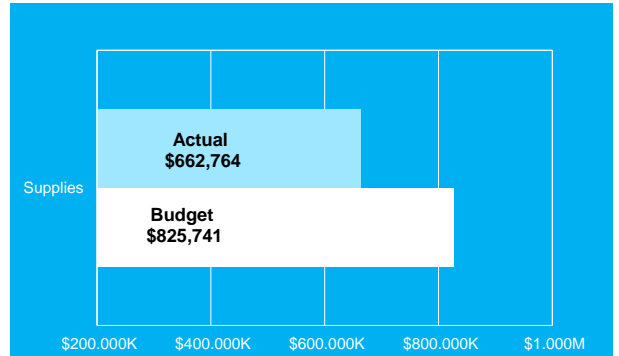
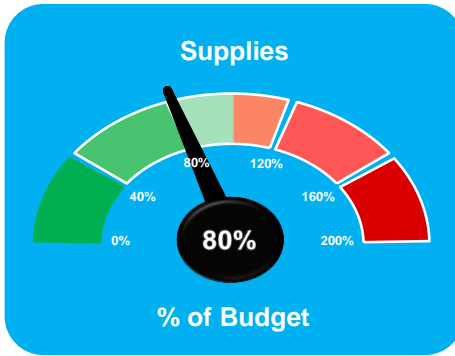
\$1.000M \$2.000M \$3.000M \$4.000M

Winnetka Park District Expense Analysis Dashboard

YTD
As of 12/31/2018

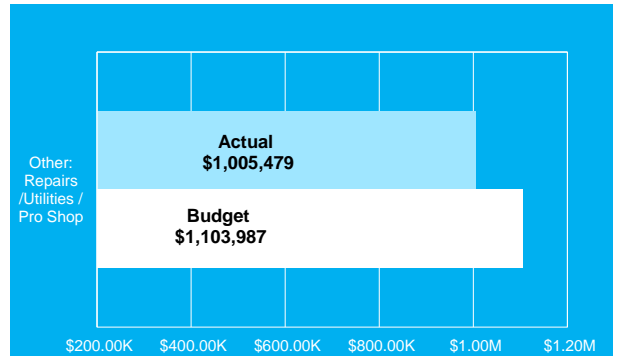
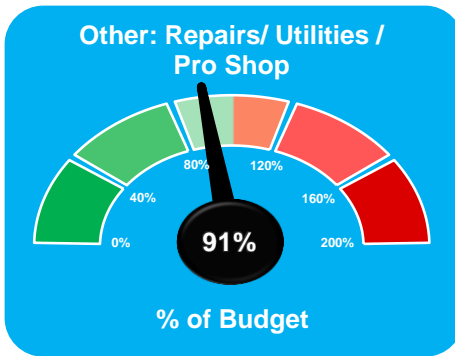
Winnetka Park District

Supplies



Winnetka Park District

Other: Repairs / Utilities /

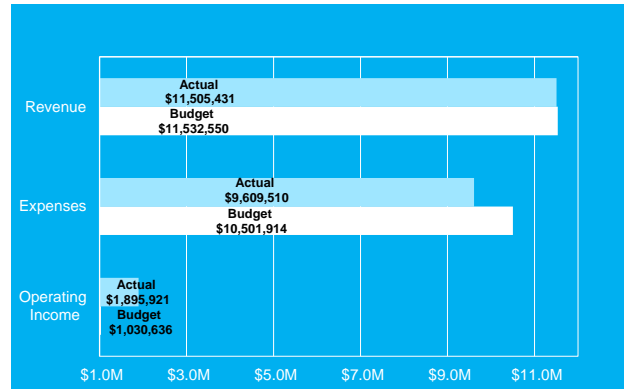
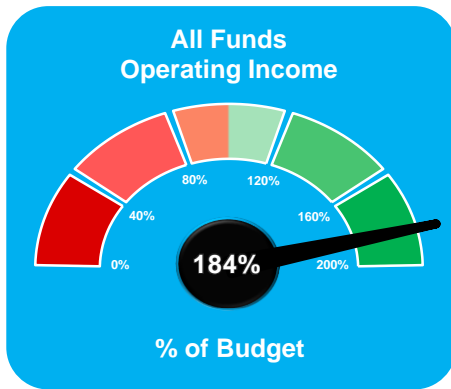


Winnetka Park District Operating Income Dashboard

YTD
As of 12/31/2018

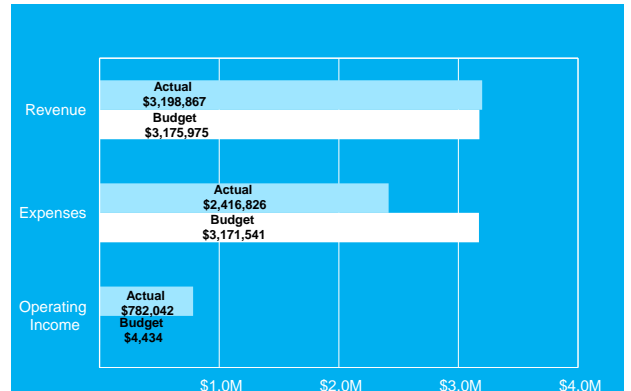
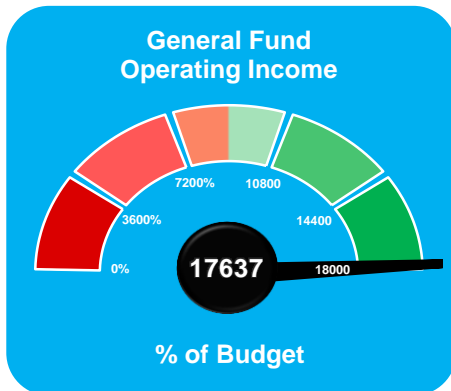
Winnetka Park District

All Funds



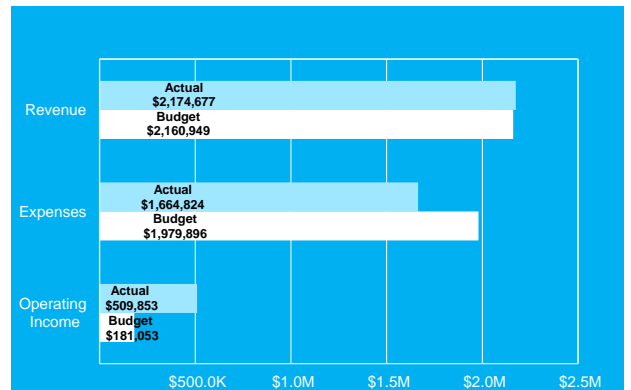
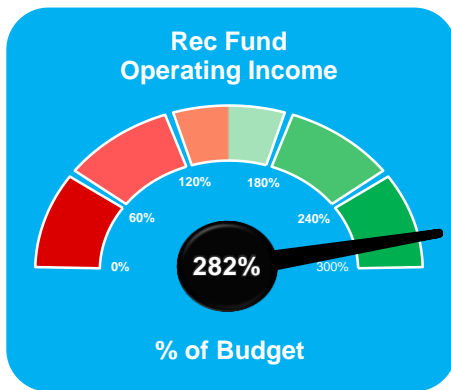
Winnetka Park District

General Fund



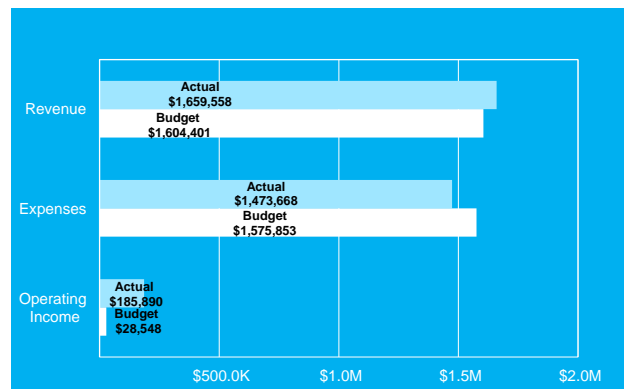
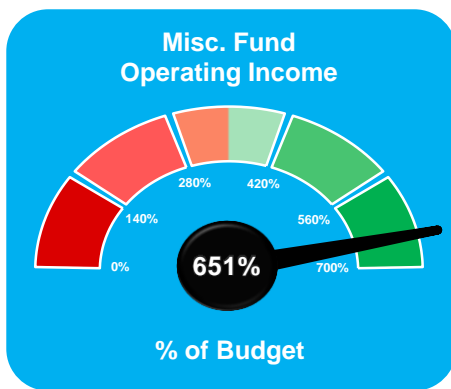
Winnetka Park District

Rec Fund



Winnetka Park District

Misc Fund

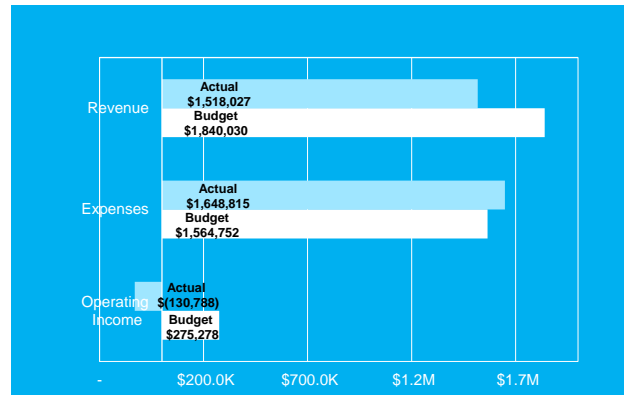
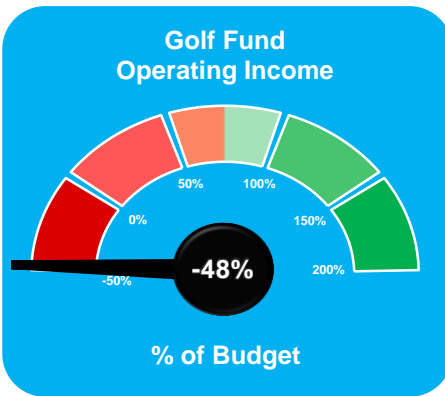


Winnetka Park District Operating Income Dashboard

YTD
As of 12/31/2018

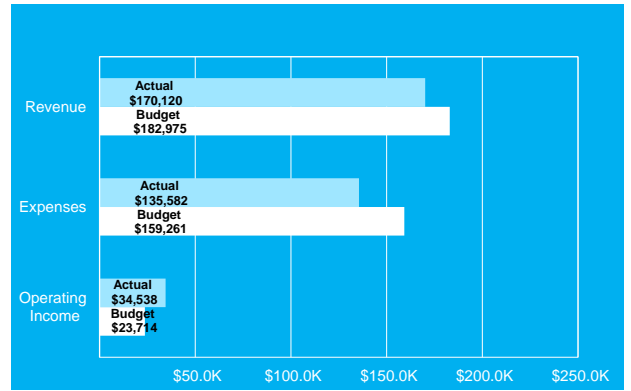
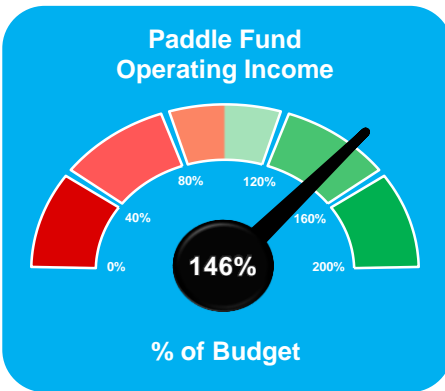
Winnetka Park District

Golf Fund



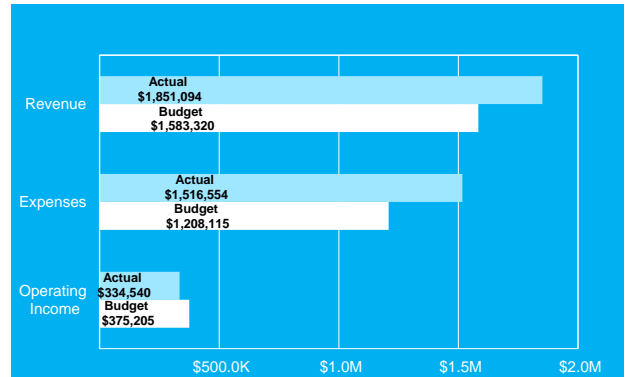
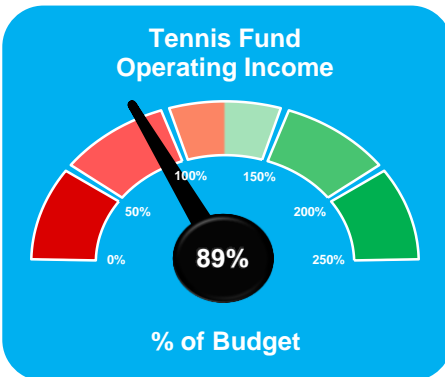
Winnetka Park District

Paddle Fund



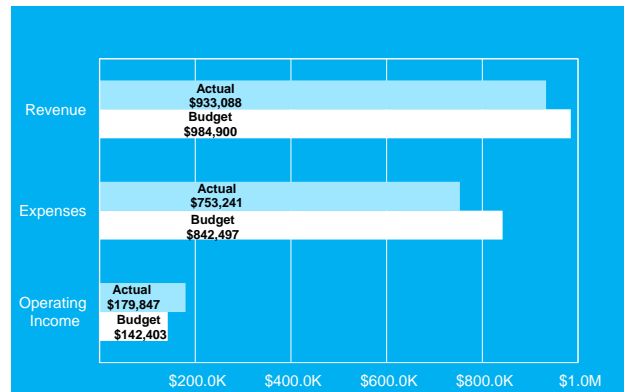
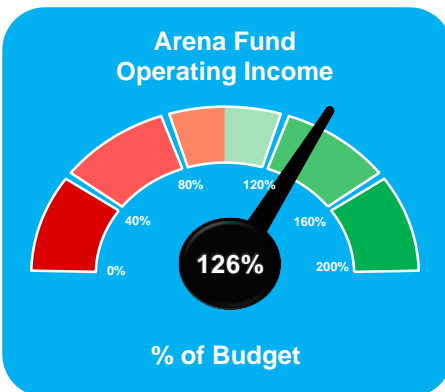
Winnetka Park District

Tennis Fund



Winnetka Park District

Arena Fund



Winnetka Park District Other Metrics Dashboard

YTD
As of 12/31/2018

Winnetka Park District

Capitals

