

# Performance Summary YTD

All Funds Combined - Unaudited

May 2021

## Surplus/(Deficit) vs Budget

- Surplus \$1,935,411 above YTD budget

## Performance vs Budget

- Revenues \$1,117,370 above YTD budget
- Operating Expenses \$340,314 below YTD budget
- Capitals/Contracts \$477,726 below YTD budget

## 2021 Year End Projections

- Revenues *projected* \$867,369 above budget
- Operating Expenses *projected* \$342,351 below budget
- Capitals/Contracts *projected* \$794,256 below budget
- **2021 deficit *projected* (\$5,556,227); budget was (\$7,560,203)**

# Revenues, Expenses, Capitals/Contracts YTD

All Funds Combined - Unaudited

May 2021

## Revenues

- \$1,117,370 or 18.3% above YTD budget
- Property Taxes \$30,178 below YTD budget
- User Fees \$603,684 above YTD budget
- Rec Program Fees \$110,126 above YTD budget
- Donations are \$476,238 above YTD budget

## Operating Expenses

- \$340,314 or 9.1% below YTD budget
- Salaries and Wages \$96,340 below YTD budget
- Supplies \$111,429 below YTD budget
- Services \$186,432 below YTD budget
- Utilities are \$62,616 above YTD budget

## Capitals/Contracts

- \$477,726 or 34.63% below YTD budget
- Operating Capitals \$50,544 above YTD budget
- Major Capitals \$528,271 below YTD budget

# Previous Years Comparison

All Funds Combined – Unaudited

May 2021

	2019 YTD	2020 YTD	2021 YTD Actual	2021 YTD Budget	2021 YTD Bud vs Act
Revenues YTD	\$5,837,809	\$4,889,381	\$7,228,221	\$6,110,851	\$1,117,370
Operating Expenses YTD	\$3,517,398	\$3,068,998	\$3,383,962	\$3,724,276	(\$340,314)
Capitals & Contracts YTD	\$694,398	\$971,131	\$1,287,781	\$1,765,508	(\$477,726)
Surplus/ Deficit YTD	\$1,626,013	\$849,251	\$2,556,478	\$621,067	\$1,935,411

# Year End Projections

All Funds Combined – Unaudited  
May 2021

	<b>2021 Budget</b>	<b>2021 Year End Projection</b>	<b>2021 Bud vs Pro</b>
Revenues	\$13,900,008	\$14,767,377	\$867,369
Operating Expenses	\$9,962,191	\$9,619,840	(\$342,351)
Capitals/Contracts	\$11,498,020	\$10,703,764	(\$794,256)
Surplus/Deficit	(\$7,560,203)	(\$5,556,227)	\$2,003,976

# Revenues - Detail YTD

All Funds Combined - Unaudited

May 2021

	2019 YTD	2020 YTD	2021 YTD Actual	2021 YTD Budget	2021 YTD Bud vs Act	% of YTD Budget
Taxes	\$2,983,974	\$3,097,928	\$3,148,543	\$3,178,721	(\$30,178)	99%
User Fees	\$2,110,495	\$1,336,216	\$2,770,023	\$2,166,340	\$603,684	128%
Rec Fees	\$511,192	\$303,347	\$699,576	\$589,450	\$110,126	119%
Pro Shop	\$44,590	\$15,124	\$49,041	\$44,511	\$4,530	110%
Donations	\$50	\$1,644	\$476,238	\$0	\$476,238	100%
Misc	\$187,507	\$135,122	\$84,798	\$131,829	(\$47,030)	64%
Total	\$5,837,809	\$4,889,381	\$7,228,221	\$6,110,851	\$1,117,370	118%

# Revenues - User Fees Detail YTD

May 2021

Overall User Fees	• \$603,684 above YTD budget
Athletic Fields	• \$78,435 above YTD budget
Sailing	• \$66,399 above YTD budget
Beaches	• \$15,223 above YTD budget
Boat Launch	• \$82,915 above YTD budget
Platform Tennis	• \$12,248 above YTD budget
Golf	• \$210,865 above YTD budget
Tennis	• \$151,552 above YTD budget
Ice	• \$12,214 below YTD budget

# Operating Expenses - Detail YTD

All Funds Combined - Unaudited

May 2021

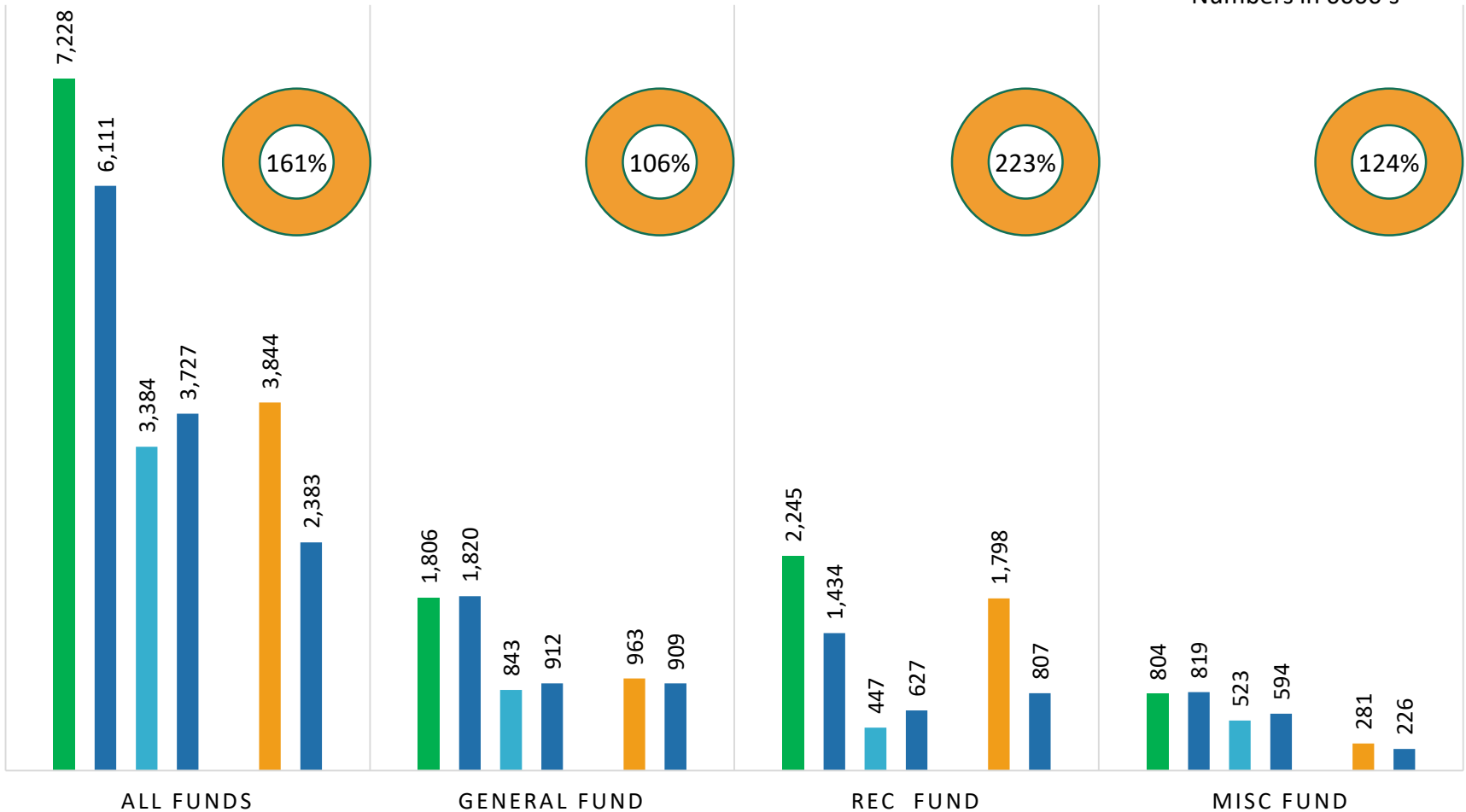
	2019 YTD	2020 YTD	2021 YTD Actual	2021 YTD Budget	2021 YTD Bud vs Act	% of YTD Budget
Salaries & Wages	\$1,725,335	\$1,669,980	\$1,672,900	\$1,769,239	(\$96,340)	98%
Supplies	\$303,799	\$180,286	\$198,015	\$309,444	(\$111,429)	58%
Services	\$1,110,165	\$941,056	\$1,080,811	\$1,267,244	(\$186,432)	91%
Repair & Main	\$113,605	\$75,768	\$117,198	\$127,961	(\$10,763)	96%
Utilities	\$233,926	\$192,164	\$280,722	\$218,106	\$62,616	120%
Pro Shop	\$30,568	\$9,745	\$34,316	\$32,283	\$2,034	121%
Total	\$3,517,398	\$3,068,998	\$3,383,962	\$3,724,276	(\$340,314)	94%

# Individual Fund Operating Income vs Budget YTD

## May 2021

■ Rev YTD Actual  
 ■ Rev YTD Budget  
 ■ Exp YTD Actual  
 ■ Exp YTD Budget  
 ■ Op Inc YTD Actual  
 ■ Op Inc YTD Budget

\*Numbers in 0000's\*



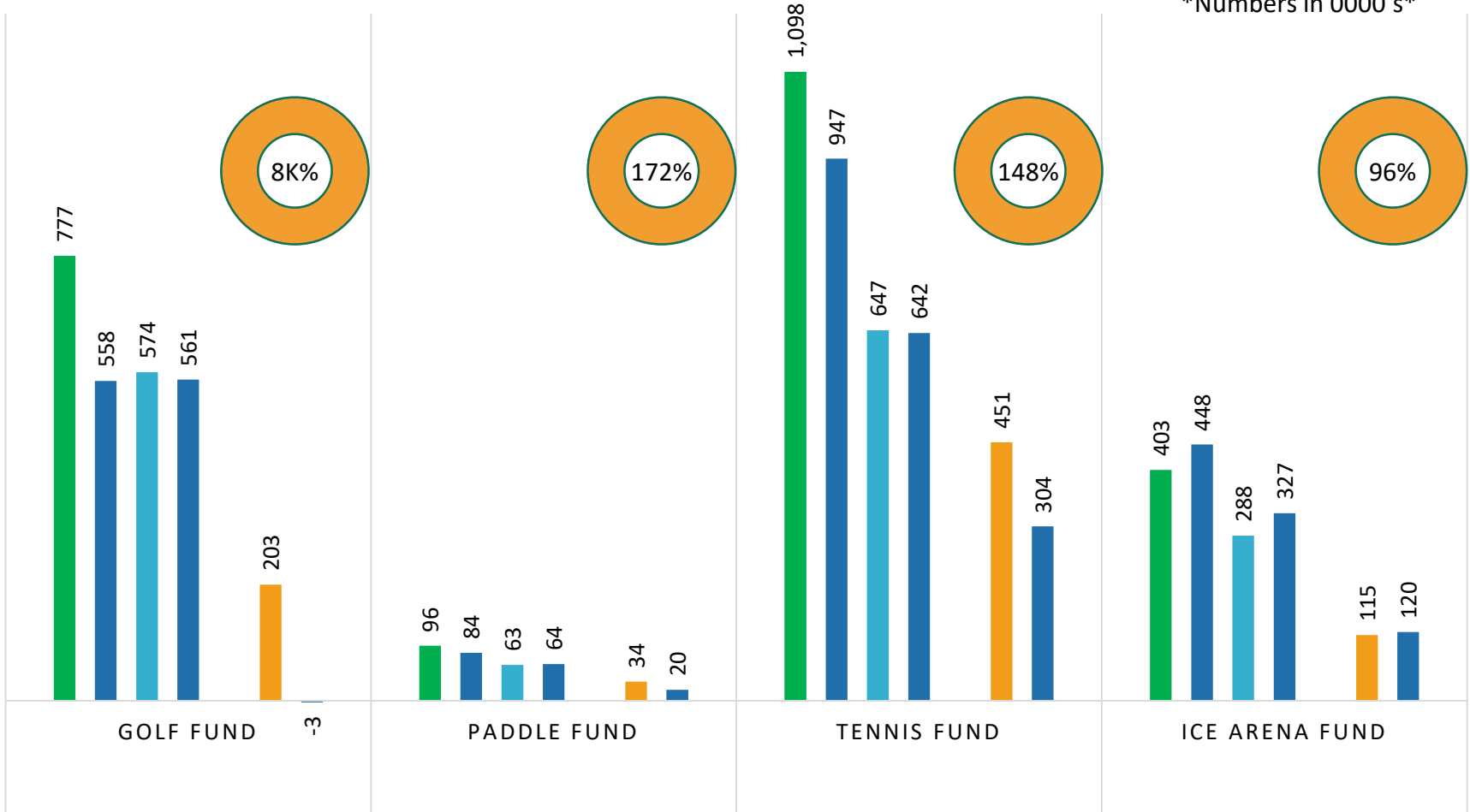


# Individual Fund Operating Income vs Budget YTD

## May 2021

■ Rev YTD Actual 
 ■ Rev YTD Budget 
 ■ Exp YTD Actual 
 ■ Exp YTD Budget 
 ■ Op Inc YTD Actual 
 ■ Op Inc YTD Budget

\*Numbers in 0000's\*



# Capitals/Contracts - Detail YTD

All Funds Combined - Unaudited

May 2021

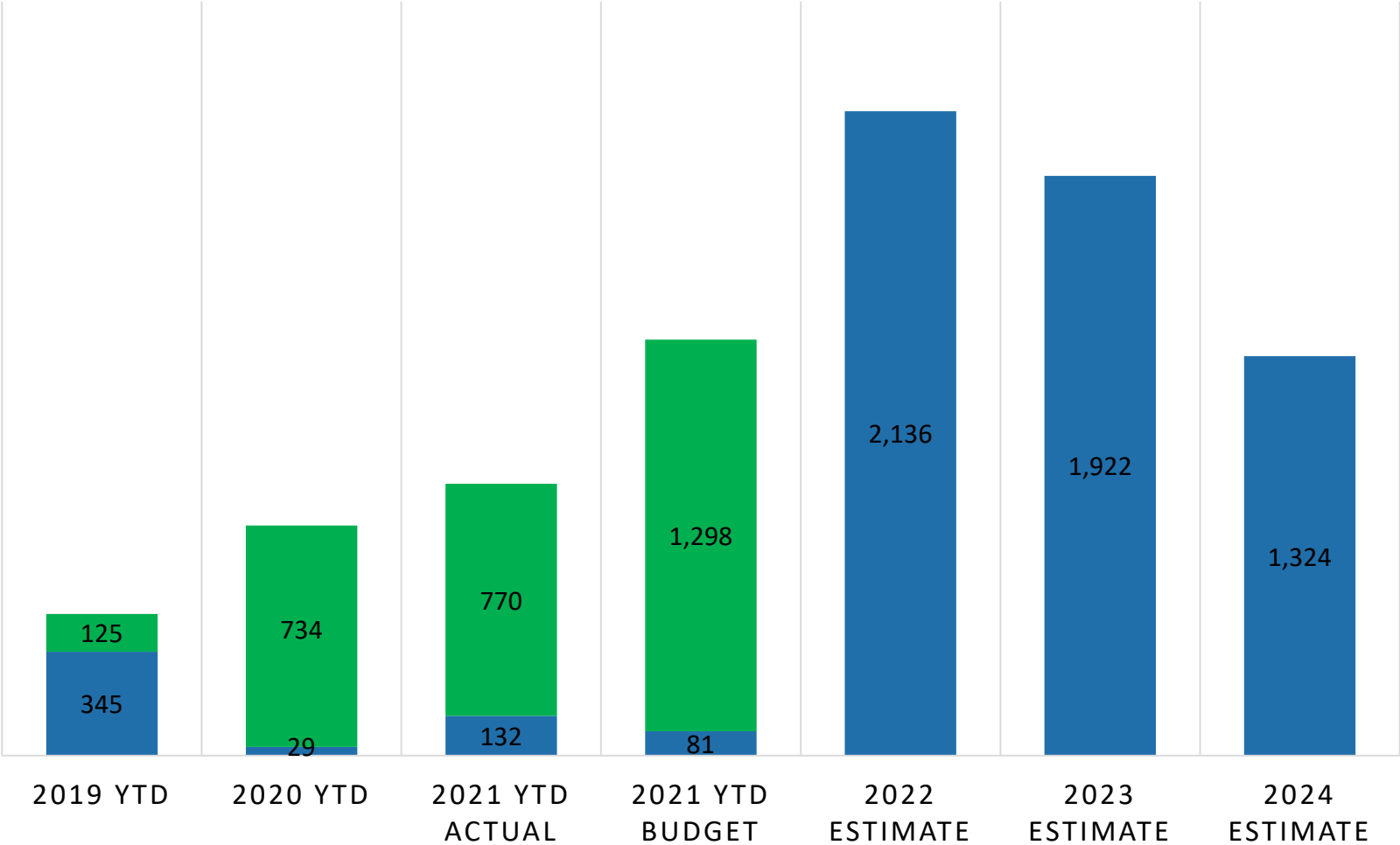
	2019 YTD	2020 YTD	2021 YTD Actual	2021 YTD Budget	2021 YTD Bud vs Act	% of YTD Budget
Capitals	\$470,157	\$763,117	\$901,790	1,379,516	(\$477,726)	<b>65%</b>
Contracts Payable	\$224,241	\$208,014	\$385,991	\$385,991	\$0	<b>100%</b>
Other Sources	-	-	-	-	-	-
Total	\$694,398	\$971,131	\$1,287,781	\$1,765,508	(\$477,726)	<b>73%</b>

# Capitals - Operating and Major

All Funds Combined - Unaudited  
May 2021

■ Operating ■ Major

\*Numbers in 0000's\*



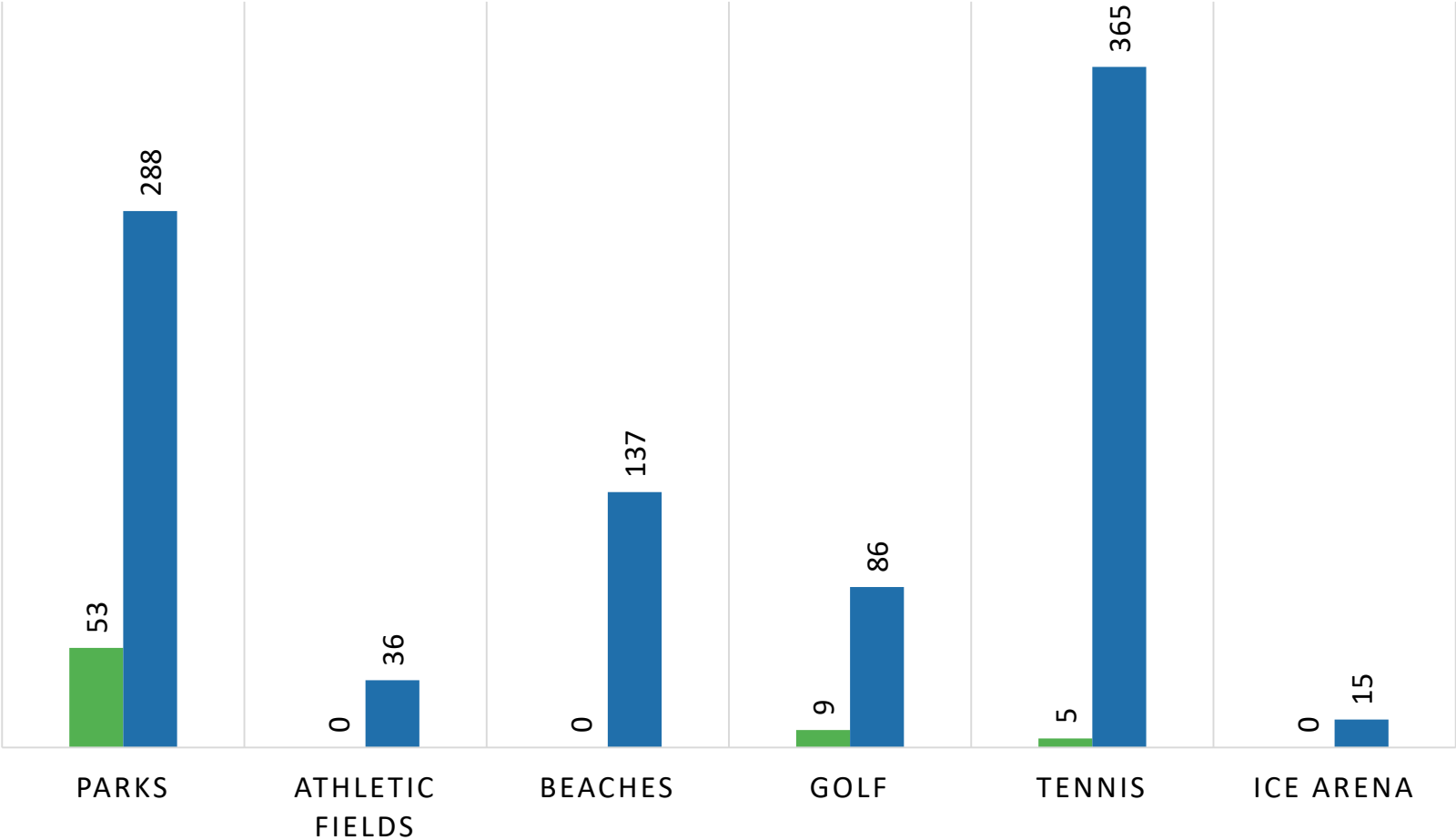
# Capitals – Operating

May 2021

■ 2021 Actual YTD

■ 2021 Yearly Budget

\*Numbers in 0000's\*

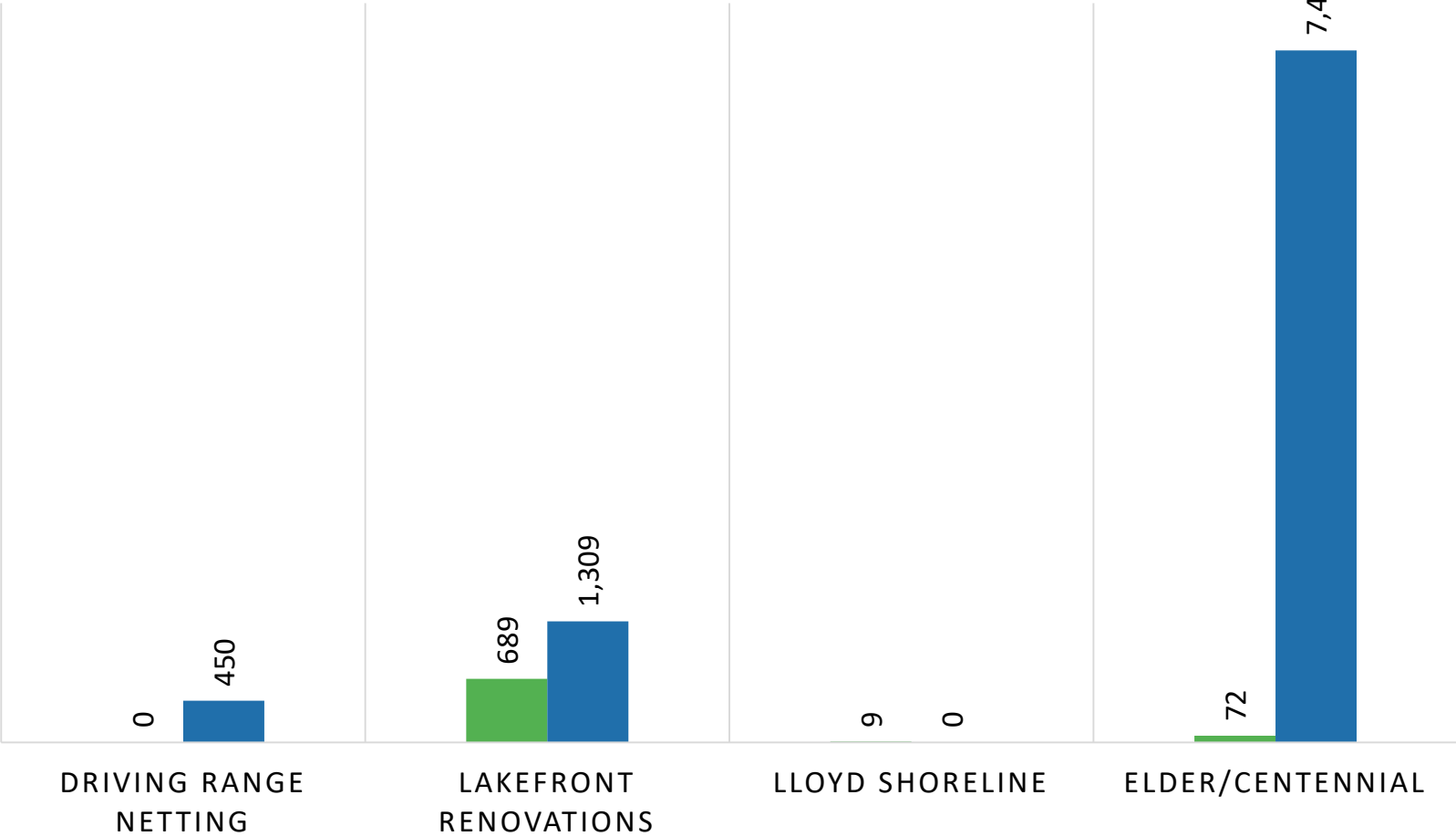


# Capitals – Major

May 2021

■ 2021 Actual YTD    ■ 2021 Yearly Budget

\*Numbers in 0000's\*



# Statement of Cash and Investments

May 31, 2021

## Cash

• Petty Cash	\$2,000.00
• Harris Bank – Holiday Savings	\$13,215.81
• Illinois Funds	\$78,758.27
• N Corwin Fund	\$38,142.13
• Harris Bank – Operating	\$2,715,023.82
• Harris Bank – Money Market	\$350,057.73
• Harris Bank – Payroll	\$45,203.00

Total Cash \$ 3,242,400.76

## Investments

• IPDLAF – 2020 Bond Proceeds	\$6,060,630.95
• IPDLAF – Money Market	\$3,531,898.26
• Northshore Community Bank Max Safe MM	\$5,064,246.48

Total Investments \$14,656,775.69

Total Cash and Investments \$17,899,176.45