



# Treasurer's Summary Report for the Month of May, 2021

## Monthly Variance

### Revenue

**May**

Revenue is over budget \$ 3,661 for May

### Primary Revenue Drivers

- > Sales Tax Revenue \$ 5,738 Over Budget
  - > Income Tax \$ 4,817 Over Budget
  - > Road & Bridge Tax Share \$ 1,015 Over Budget
  - > Property Tax Levy \$ 3,203 Over Budget
- Lake County has a new system to process taxes collected with greater efficiency
- > Building Permit Revenue \$ 11,177 Under Budget

### Real Estate Transfer Tax

2 Properties sold in May  
14190 W Mettawa Woods Dr  
15375 W Little St Marys

### Expenses

**May**

Expenditures are under budget by \$ 23,572

### Primary Expense Drivers

- > Building Permit Services \$ 5,833 Under Budget
  - > Village Property & Maint \$ 9,611 Under Budget
- Beginning new season activity
- > Road & Bridge Maint \$ 5,567 Under Budget
- Beginning new season activity
- > Engineering Services \$ 3,703 Under Budget

Net revenue over expense - May \$ 39,517

Net revenue over expense - Year to Date \$ 39,517

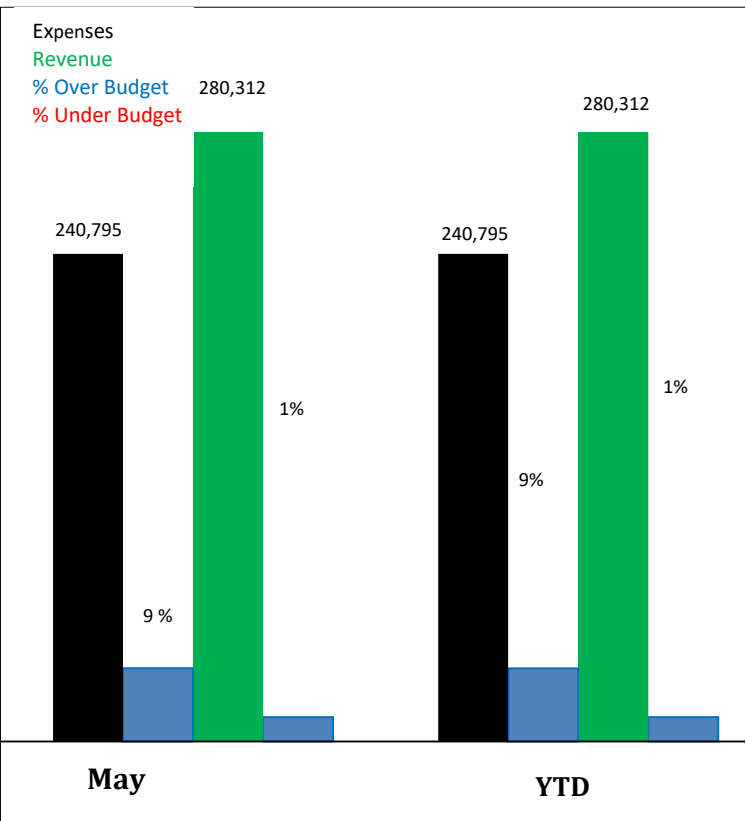
## Actual vs. Budget

|                            |           |      |       |
|----------------------------|-----------|------|-------|
| Net revenue to budget May  | \$ 3,661  | 7 %  | Under |
| Net revenue to budget YTD  | \$ 3,661  | 7 %  | Under |
|                            |           |      |       |
| Net expenses to budget May | \$ 23,572 | 19 % | Under |
| Net expenses to budget YTD | \$ 23,572 | 19 % | Under |

### Discussion Points and Up Coming Events

\* Grainger revenue is reserved in the equity section of Balance Sheet per agreement for Capital Property Purchase.

|                          |             |
|--------------------------|-------------|
| Accounts Receivable      | \$0         |
| Accrued Accounts Payable | \$ 6,620.62 |



**Village of Mettawa**  
**Treasurer's Report for the Period May 1, 2021 through April 30, 2022**

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Submitted By: *Amy Wioldman*

1-Jun-21

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Funds on Deposit

|                                      | <u><u>May-21</u></u>    |
|--------------------------------------|-------------------------|
| General Commingled Accounts          |                         |
| Northern Trust 6101                  |                         |
| Opening balance                      | \$ 956,643.12           |
| Cleared deposits                     | \$ 7,344.40             |
| Interest                             | \$ 8.15                 |
| Cleared disbursements                | \$ (356.64)             |
| Closing balance                      | <u>\$ 963,639.03</u>    |
| Illinois Funds 5219                  |                         |
| Opening balance                      | \$ 4,965,706.09         |
| Deposit                              | \$ 248,336.74           |
| Withdrawal/Transfer                  |                         |
| Interest                             |                         |
| Closing balance                      | <u>\$ 5,214,042.83</u>  |
| Motor Fuel Tax 5227                  |                         |
| Opening balance                      | \$ 139,670.46           |
| Deposit                              | \$ 1,801.98             |
| Withdrawal                           |                         |
| Interest                             |                         |
| Closing balance                      | <u>\$ 141,472.44</u>    |
| Debt Service Funds                   |                         |
| Northern Trust SSA #2 7892           |                         |
| Opening balance                      | \$ 1,440.71             |
| Cleared deposits                     |                         |
| Interest                             | \$ 0.01                 |
| Cleared disbursements                | \$ (25.00)              |
| Closing balance                      | <u>\$ 1,415.72</u>      |
| MaxSafe Investment- Lake Forest 5664 |                         |
| Opening Balance                      | \$ 4,000,036.16         |
| Cleared Deposits                     | \$ -                    |
| Interest                             | \$ 261.21               |
| Cleared Disbursements                | \$ (100,000.00)         |
| Closing Balance                      | <u>\$ 3,900,297.37</u>  |
| Lake Forest Bank & Trust 9088        |                         |
| Opening Balance                      | \$ 1,315,319.77         |
| Cleared Deposits                     | \$ 142,298.38           |
| Cleared Disbursements                | \$ (123,564.10)         |
| Closing Balance                      | <u>\$ 1,334,054.05</u>  |
| TOTAL ALL ACCOUNTS                   |                         |
| Opening month balance                | \$ 11,378,816.31        |
| Closing month balance                | <u>\$ 11,554,921.44</u> |

Village of Mettawa - Balance Sheet

|                                       | <u>1-Jun</u>                |
|---------------------------------------|-----------------------------|
| <b>ASSETS</b>                         |                             |
| Current Assets                        |                             |
| Checking/Savings                      | \$ 11,457,288               |
| Other Current Assets                  |                             |
| Due From Other Funds                  | \$ 900,812                  |
| Pre Paid Insurance                    | \$ 5,061                    |
| Pre Paid Salt                         | \$ 8,018                    |
| Hotel Taxes Receivable                | \$ 17,011                   |
| Property Taxes Receivable             | \$ 308,200                  |
| Shared Taxes Receivable               | \$ 721,276                  |
| Accounts Receivable                   | \$ -                        |
| Total Other Current Assets            | <u>\$ 1,960,378</u>         |
| <br>                                  |                             |
| <b>TOTAL CURRENT ASSETS</b>           | <u><u>\$ 13,417,666</u></u> |
| <br>                                  |                             |
| <b>OTHER ASSETS</b>                   |                             |
| Pre Paid Land Purchase                | \$ 146,649                  |
| Deposit Sheriff Service Initiation    | \$ 180,000                  |
| Office Space Deposit LifeStorage      | \$ 500                      |
| Total Other Assets                    | <u>\$ 327,149</u>           |
| <br>                                  |                             |
| <b>TOTAL ASSETS</b>                   | <u><u>\$ 13,744,815</u></u> |
| <br>                                  |                             |
| <b>LIABILITIES &amp; EQUITY</b>       |                             |
| Liabilities                           |                             |
| Current Liabilities                   |                             |
| Accounts Payable                      | \$ 108,051                  |
| Accrued Other                         | \$ 6,620                    |
| Deferred Property Taxes               | \$ 308,200                  |
| Building Deposits                     | \$ 25,700                   |
| Due To Other Funds                    | \$ 900,812                  |
| Tax Rebates                           | \$ 184,717                  |
| Total Current Liabilities             | <u>\$ 1,426,048</u>         |
| <br>                                  |                             |
| <b>TOTAL LIABILITIES</b>              | <u><u>\$ 1,534,099</u></u>  |
| <br>                                  |                             |
| Fund Balances                         |                             |
| Retained Earnings                     | \$ 9,885,849                |
| Net Income                            | \$ 44,358                   |
| Grainger Property Reserve             | \$ 2,280,509                |
| Total Equity                          | <u>\$ 12,210,715</u>        |
| <br>                                  |                             |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>\$ 13,744,815</u></u> |

## Fixed Assets

May 2021

|                                 |               |
|---------------------------------|---------------|
| Fixed Assets                    |               |
| Total Land                      | 9,702,549.00  |
| Total Land Improvements         | 1,566,166.92  |
| Landscaping                     |               |
| Non - SSA                       |               |
| Accumulated Depreciation NonSSA | -1,375.03     |
| Non - SSA - Other               | 313,506.56    |
| Total Non - SSA                 | 312,131.53    |
| SSA 3                           |               |
| Accumulated Depreciation SSA 2  | -3,561.00     |
| SSA 2 - Other                   | 681,972.00    |
| Total SSA 3                     | 678,411.00    |
| SSA 6                           |               |
| Accumulated Depreciation SSA 6  | -291.00       |
| SSA 6 - Other                   | 52,563.42     |
| Total SSA 6                     | 52,272.42     |
| Total Landscaping               | 1,042,814.95  |
| Lighting                        |               |
| SSA#3                           | Disposed of   |
| Accumulated Depreciation SS#3   | 0.00          |
| SSA#3 - Other                   | 0.00          |
| Total SSA#3                     | 0.00          |
| Total Lighting                  |               |
| Paved Streets                   |               |
| Non -SSA                        |               |
| Accumulated Depreciation NONSSA | -3,764.67     |
| Non -SSA - Other                | 2,114,195.12  |
| Total Non -SSA                  | 2,110,430.45  |
| SSA 3                           |               |
| Accumulated Depreciation SSA 3  | -3,952.00     |
| SSA 3 - Other                   | 1,659,618.00  |
| Total SSA 2                     | 1,655,666.00  |
| SSA 3                           |               |
| Accumulated Depreciation SSA 3  | -1,062.34     |
| SSA 3 - Other                   | 596,808.59    |
| Total SSA 3                     | 595,746.25    |
| SSA 6                           |               |
| Accumulated Depreciation SSA 6  | -1,122.00     |
| SSA 6 - Other                   | 472,104.00    |
| Total SSA 6                     | 470,982.00    |
| Total Paved Streets             | 4,835,555.70  |
| Sanitary Sewer                  |               |
| SSA 4                           |               |
| Accumulated Depreciation SSA 4  | -805.79       |
| SSA 4 - Other                   | 224,954.08    |
| Total SSA 4                     | 224,148.29    |
| Total Sanitary Sewer            | 224,148.29    |
| Storm Sewer                     |               |
| Non SSA                         | 75,823.44     |
| Accumulated Depreciation NonSSA | -16,036.25    |
| Total Non SSA                   | 59,787.19     |
| SSA 2                           |               |
| Accumulated Depreciation SSA 2  | -450.00       |
| SSA 2 - Other                   | 135,275.00    |
| Total SSA 2                     | 134,825.00    |
| SSA 6                           |               |
| Accumulated Depreciation SSA 6  | -577.00       |
| SSA 6 - Other                   | 173,787.00    |
| Total SSA 6                     | 173,210.00    |
| Total Storm Sewer               | 369,301.19    |
| Total Fixed Assets              | 17,740,536.05 |

1000 - General Fund

|                                   | Prior Period<br>2020 | Current Period<br>Actual | Current Period<br>Budget | Current Period<br>Budget Variance | Prior Period<br>YTD 2020 | Current Year<br>Actual | YTD Budget -<br>Original | % Budget<br>Used | Total Budget -<br>Original |
|-----------------------------------|----------------------|--------------------------|--------------------------|-----------------------------------|--------------------------|------------------------|--------------------------|------------------|----------------------------|
| Operating Revenue                 |                      |                          |                          |                                   |                          |                        |                          |                  |                            |
| Program Revenue                   |                      |                          |                          |                                   |                          |                        |                          |                  |                            |
| Taxes                             |                      |                          |                          |                                   |                          |                        |                          |                  |                            |
| Hotel Taxes                       | 3,562                | 17,011                   | 16,667                   | 345                               | 3,562                    | 17,011                 | 16,667                   | 9%               | 200,000                    |
| Illinois Income Tax               | 5,515                | 9,204                    | 4,817                    | 4,388                             | 5,515                    | 9,204                  | 4,817                    | 16%              | 57,800                     |
| Illinois Use Tax                  | 1,360                | 1,423                    | 1,917                    | (494)                             | 1,360                    | 1,423                  | 1,917                    | 6%               | 23,000                     |
| Personal Property Replacement     | 27                   | 69                       | 49                       | 20                                | 27                       | 69                     | 49                       | 6%               | 1,150                      |
| Property Tax Levy                 | 3,032                | 4,847                    | 1,644                    | 3,203                             | 3,032                    | 4,847                  | 1,644                    | 4%               | 135,000                    |
| Real Estate Transfer Tax          | -                    | 2,950                    | 3,333                    | (383)                             | -                        | 2,950                  | 3,333                    | 7%               | 40,000                     |
| Road & Bridge Tax Share           | 767                  | 1,408                    | 393                      | 1,015                             | 767                      | 1,408                  | 393                      | 4%               | 36,500                     |
| Sales Tax - Oasis                 | 23,482               | 19,513                   | 23,333                   | (3,820)                           | 23,482                   | 19,513                 | 23,333                   | 7%               | 280,000                    |
| Sales Tax - Grainger              | 74,302               | 74,181                   | 74,698                   | (518)                             | 74,302                   | 74,181                 | 74,698                   | 8%               | 910,000                    |
| Sales Tax -Other                  | 122,326              | 132,401                  | 122,326                  | 10,075                            | 122,326                  | 132,401                | 122,326                  | 7%               | 1,780,000                  |
| Cannabis Use Tax                  | 26                   | 63                       | 38                       | 25                                | 26                       | 63                     | 38                       | 14%              | 450                        |
| Illinois Charitable Games Tax     | -                    | -                        | 0                        | -                                 | -                        | -                      | 0                        | 0%               | 500                        |
| Telecommunication Tax             | 12,773               | 11,483                   | 8,561                    | 2,922                             | 12,773                   | 11,483                 | 8,561                    | 8%               | 140,000                    |
| <b>TOTAL TAX</b>                  | <b>247,172</b>       | <b>274,553</b>           | <b>257,776</b>           | <b>16,777</b>                     | <b>247,172</b>           | <b>274,553</b>         | <b>257,776</b>           | <b>8%</b>        | <b>3,604,400</b>           |
| Licenses & Fees                   |                      |                          |                          |                                   |                          |                        |                          |                  |                            |
| Building Permit Services          | 25,559               | 5,489                    | 16,667                   | (11,177)                          | 25,559                   | 5,489                  | 16,667                   | 3%               | 200,000                    |
| Cable Franchise Fees              | -                    | -                        | -                        | -                                 | -                        | -                      | -                        | 0%               | 9,000                      |
| Liquor License Fees               | -                    | -                        | -                        | -                                 | -                        | -                      | -                        | 0%               | 6,000                      |
| Zoning & Miscellaneous Permit     | -                    | -                        | 833                      | (833)                             | -                        | -                      | 833                      | 0%               | 10,000                     |
| <b>Total Licenses &amp; Fees</b>  | <b>25,559</b>        | <b>5,489</b>             | <b>17,500</b>            | <b>(12,011)</b>                   | <b>25,559</b>            | <b>5,489</b>           | <b>17,500</b>            | <b>2%</b>        | <b>225,000</b>             |
| Fines & Forfeitures               |                      |                          |                          |                                   |                          |                        |                          |                  |                            |
| Circuit Court Fees                | -                    | -                        | 125                      | (125)                             | -                        | 0                      | 125                      | 0%               | 1,500                      |
| <b>Total Program Revenue</b>      | <b>272,731</b>       | <b>280,042</b>           | <b>275,401</b>           | <b>4,642</b>                      | <b>272,731</b>           | <b>280,042</b>         | <b>275,401</b>           | <b>7%</b>        | <b>3,830,900</b>           |
| Investment Income                 |                      |                          |                          |                                   |                          |                        |                          |                  |                            |
| Investment Income                 | 4,692                | 269                      | 1,250                    | (981)                             | 4,692                    | 269                    | 1,250                    | 2%               | 15,000                     |
| <b>Total Investment Income</b>    | <b>4,692</b>         | <b>269</b>               | <b>1,250</b>             | <b>(981)</b>                      | <b>4,692</b>             | <b>269</b>             | <b>1,250</b>             | <b>2%</b>        | <b>15,000</b>              |
| Other Income                      |                      |                          |                          |                                   |                          |                        |                          |                  |                            |
| Capital Project                   | -                    | -                        | -                        | -                                 | 0                        | 0                      | 0                        | 0%               | 0                          |
| Miscellaneous Revenue             | -                    | 0                        | -                        | 0                                 | 0                        | 0                      | 0                        | 0%               | 45,000                     |
| <b>Total Other Income</b>         | <b>-</b>             | <b>0</b>                 | <b>-</b>                 | <b>0</b>                          | <b>0</b>                 | <b>0</b>               | <b>0</b>                 | <b>0%</b>        | <b>45,000</b>              |
| <b>TOTAL MISCELLANOUS REVENUE</b> | <b>4,692</b>         | <b>269</b>               | <b>1,250</b>             | <b>(981)</b>                      | <b>4,692</b>             | <b>269</b>             | <b>1,250</b>             | <b>0%</b>        | <b>60,000</b>              |
| <b>Total Operating Revenue</b>    | <b>277,423</b>       | <b>280,312</b>           | <b>276,651</b>           | <b>3,661</b>                      | <b>277,423</b>           | <b>280,312</b>         | <b>276,651</b>           | <b>7%</b>        | <b>3,890,900</b>           |
| <b>Total Revenue</b>              | <b>277,423</b>       | <b>280,312</b>           | <b>276,651</b>           | <b>3,661</b>                      | <b>277,423</b>           | <b>280,312</b>         | <b>276,651</b>           | <b>7%</b>        | <b>3,890,900</b>           |

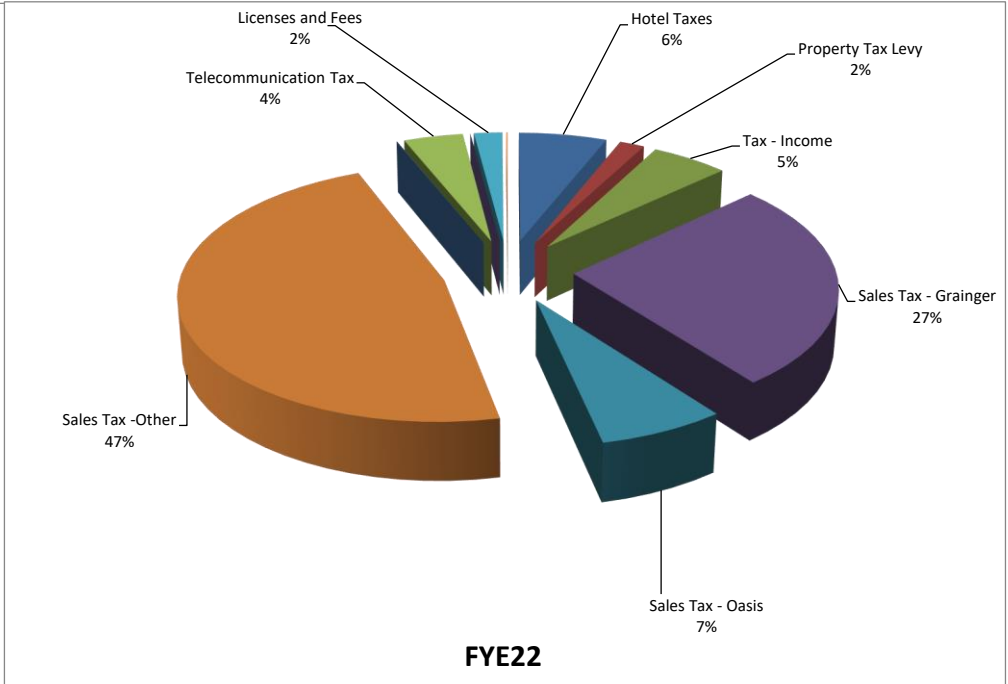
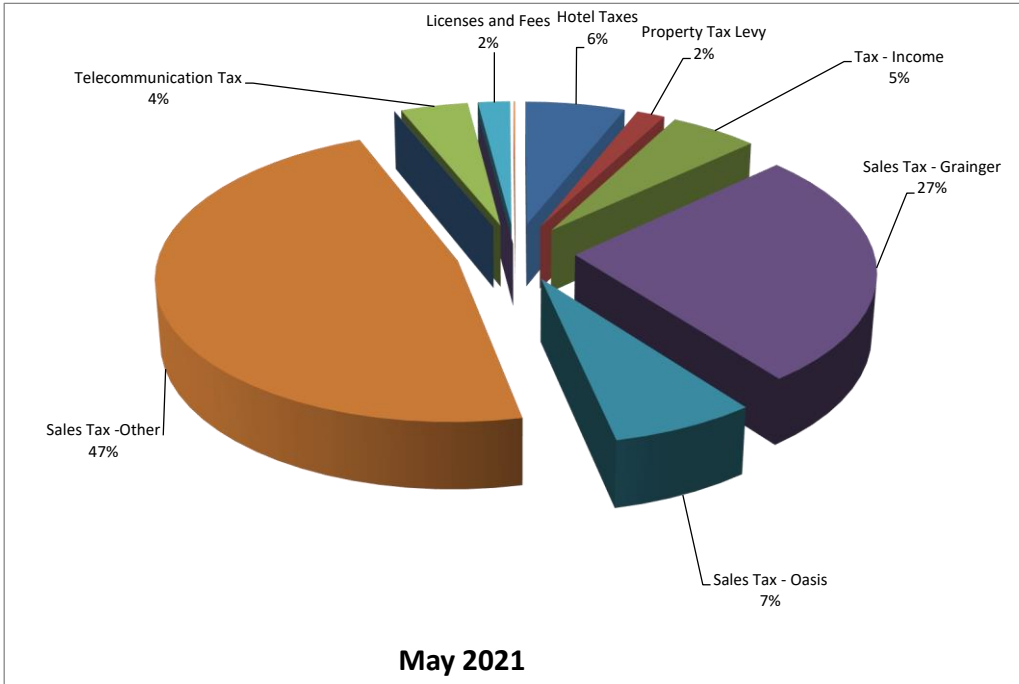
1000 - General Fund

|  | Current Period       |                          |                          |                    |                          |                        |                          |                  |                          |
|--|----------------------|--------------------------|--------------------------|--------------------|--------------------------|------------------------|--------------------------|------------------|--------------------------|
|  | Prior Period<br>2020 | Current<br>Period Actual | Current Period<br>Budget | Budget<br>Variance | Prior Period<br>YTD 2020 | Current Year<br>Actual | YTD Budget<br>- Original | % Budget<br>Used | Total Budget<br>Original |
| Expenditures                           |                      |                          |                          |                    |                          |                        |                          |                  |                          |
| Program Expenses                       |                      |                          |                          |                    |                          |                        |                          |                  |                          |
| General Government                     |                      |                          |                          |                    |                          |                        |                          |                  |                          |
| Auditing                               | 3,500                | 3,750                    | 4,950                    | (1,200)            | 3,500                    | 3,750                  | 4,950                    | 13%              | 28,500                   |
| Bank Fees                              | 319                  | 317                      | 250                      | 67                 | 319                      | 317                    | 250                      | 11%              | 3,000                    |
| Consultants & Outside Services         | 815                  | 1,021                    | 692                      | 330                | 815                      | 1,021                  | 692                      | 5%               | 22,000                   |
| Dues & Subscriptions                   | -                    | -                        | 0                        | -                  | -                        | -                      | 0                        | 0%               | 1,100                    |
| Financial & Accounting Services        | 3,890                | 3,890                    | 3,917                    | (27)               | 3,890                    | 3,890                  | 3,917                    | 8%               | 47,000                   |
| Insurance & Bonds                      | 994                  | 1,012                    | 1,042                    | (29)               | 994                      | 1,012                  | 1,042                    | 8%               | 12,500                   |
| Legal Expense                          | 7,156                | 17,709                   | 14,000                   | 3,709              | 7,156                    | 17,709                 | 14,000                   | 11%              | 168,000                  |
| Maps & Surveys                         | -                    | -                        | 0                        | -                  | -                        | -                      | 0                        | 0%               | 500                      |
| Miscellaneous                          | 184                  | 373                      | 583                      | (211)              | 184                      | 373                    | 583                      | 5%               | 7,000                    |
| Office Supplies                        | 107                  | -                        | 333                      | (333)              | 107                      | -                      | 333                      | 0%               | 4,000                    |
| Planning Consultants                   | -                    | -                        | 0                        | -                  | -                        | -                      | 0                        | 0%               | 5,000                    |
| Postage & Copying                      | -                    | 139                      | 42                       | 97                 | -                        | 139                    | 42                       | 28%              | 500                      |
| Printing & Publishing                  | 71                   | -                        | 292                      | (292)              | 71                       | -                      | 292                      | 0%               | 3,500                    |
| Recording Fees                         | 50                   | 50                       | 0                        | 50                 | 50                       | 50                     | 0                        | 17%              | 300                      |
| Telephone                              | 214                  | 151                      | 267                      | (115)              | 214                      | 151                    | 267                      | 5%               | 3,200                    |
| Village Administrator                  | 5,667                | 5,667                    | 5,583                    | 83                 | 5,667                    | 5,667                  | 5,583                    | 8%               | 67,000                   |
| Village Clerk                          | 3,393                | 3,840                    | 3,500                    | 340                | 3,393                    | 3,840                  | 3,500                    | 9%               | 42,000                   |
| Village Office & Meeting Space         | 1,731                | 1,577                    | 1,750                    | (173)              | 1,731                    | 1,577                  | 1,750                    | 8%               | 21,000                   |
| <b>TOTAL GENERAL GOVERNMENT</b>        | <b>28,090</b>        | <b>39,496</b>            | <b>37,200</b>            | <b>2,296</b>       | <b>28,090</b>            | <b>39,496</b>          | <b>37,200</b>            | <b>9%</b>        | <b>436,100</b>           |
| Public Service                         |                      |                          |                          |                    |                          |                        |                          |                  |                          |
| Building Services                      | 10,000               | 10,000                   | 15,833                   | (5,833)            | 10,000                   | 10,000                 | 15,833                   | 5%               | 190,000                  |
| Building Permit Services               | 1,241                | 2,352                    | 2,083                    | 269                | 1,241                    | 2,352                  | 2,083                    | 9%               | 25,000                   |
| Building Permit Services -Reimbursable | -                    | -                        | 0                        | -                  | -                        | -                      | 0                        | 0%               | 0                        |
| Disposal Services                      | 4,887                | 5,014                    | 5,000                    | 14                 | 4,887                    | 5,014                  | 5,000                    | 8%               | 60,000                   |
| Engineering Services                   | 16,981               | 8,797                    | 12,500                   | (3,703)            | 16,981                   | 8,797                  | 12,500                   | 6%               | 150,000                  |
| Engineering Service-Reimbursable       | -                    | -                        | 0                        | -                  | -                        | -                      | 0                        | 0%               | 0                        |
| Mosquito Control                       | 2,368                | 4,830                    | 4,500                    | 330                | 2,368                    | 4,830                  | 4,500                    | 18%              | 27,000                   |
| Police & Security                      | 15,096               | 14,206                   | 14,167                   | 40                 | 15,096                   | 14,206                 | 14,167                   | 8%               | 170,000                  |
| Road & Bridge Maintenance              | 16,665               | 4,600                    | 10,167                   | (5,567)            | 16,665                   | 4,600                  | 10,167                   | 4%               | 122,000                  |
| Snow & Ice Control                     | -                    | -                        | 0                        | -                  | -                        | -                      | 0                        | 0%               | 23,034                   |
| Salt                                   | -                    | -                        | 0                        | -                  | -                        | -                      | 0                        | 0%               | 6,466                    |
| Special Events                         | -                    | -                        | 0                        | -                  | -                        | -                      | 0                        | 0%               | 6,000                    |
| Village Property & Maintenance         | 2,990                | 11,639                   | 21,250                   | (9,611)            | 2,990                    | 11,639                 | 21,250                   | 7%               | 170,000                  |
| Water Engineering & Maintenance        | -                    | -                        | 0                        | -                  | -                        | -                      | 0                        | 0%               | 2,500                    |
| <b>TOTAL PUBLIC SERVICE</b>            | <b>70,228</b>        | <b>61,439</b>            | <b>85,500</b>            | <b>(24,061)</b>    | <b>70,228</b>            | <b>61,439</b>          | <b>85,500</b>            | <b>6%</b>        | <b>952,000</b>           |
| Revenue Sharing                        |                      |                          |                          |                    |                          |                        |                          |                  |                          |
| Hotel Tax Sharing                      | 1,069                | 5,103                    | 5,000                    | 103                | 1,069                    | 5,103                  | 5,000                    | 9%               | 60,000                   |
| Property Tax Sharing                   | 100,000              | 125,000                  | 125,000                  | -                  | 100,000                  | 125,000                | 125,000                  | 17%              | 750,000                  |
| Sales Tax Sharing                      | 11,741               | 9,757                    | 11,667                   | (1,910)            | 11,741                   | 9,757                  | 11,667                   | 7%               | 140,000                  |
| <b>TOTAL TAX SHARE</b>                 | <b>112,810</b>       | <b>139,860</b>           | <b>141,667</b>           | <b>(1,807)</b>     | <b>112,810</b>           | <b>139,860</b>         | <b>141,667</b>           | <b>15%</b>       | <b>950,000</b>           |
| Total Program Expenses                 | 211,128              | 240,795                  | 264,367                  | (23,572)           | 211,128                  | 240,795                | 264,367                  | 10%              | 2,338,100                |
| Miscellaneous                          |                      |                          |                          |                    |                          |                        |                          |                  |                          |
| Capital Projects                       |                      |                          |                          |                    |                          |                        |                          |                  |                          |
| Real Estate Purchase                   | -                    | -                        | -                        | -                  | -                        | -                      | -                        | 0%               | 0                        |
| Capital Asset                          | -                    | -                        | -                        | -                  | -                        | -                      | -                        | 0%               | 0                        |
| Total Capital Projects                 | -                    | -                        | -                        | -                  | -                        | 0                      | 0                        | 0%               | 0                        |
| Capital Debt                           |                      |                          |                          |                    |                          |                        |                          |                  |                          |
| Debt Service                           | -                    | -                        | -                        | -                  | -                        | 0                      | 0                        | 0%               | 685,000                  |
| Total Miscellaneous                    | -                    | -                        | -                        | -                  | -                        | 0                      | 0                        | 0%               | 685,000                  |
| <b>Total Expenditures</b>              | <b>211,128</b>       | <b>240,795</b>           | <b>264,367</b>           | <b>(23,572)</b>    | <b>211,128</b>           | <b>240,795</b>         | <b>264,367</b>           | <b>8%</b>        | <b>3,023,100</b>         |
| Net Revenue Over Expenditures          | 66,295               | 39,517                   | 12,283                   |                    | 66,295                   | 39,517                 | 12,283                   |                  | 867,800                  |

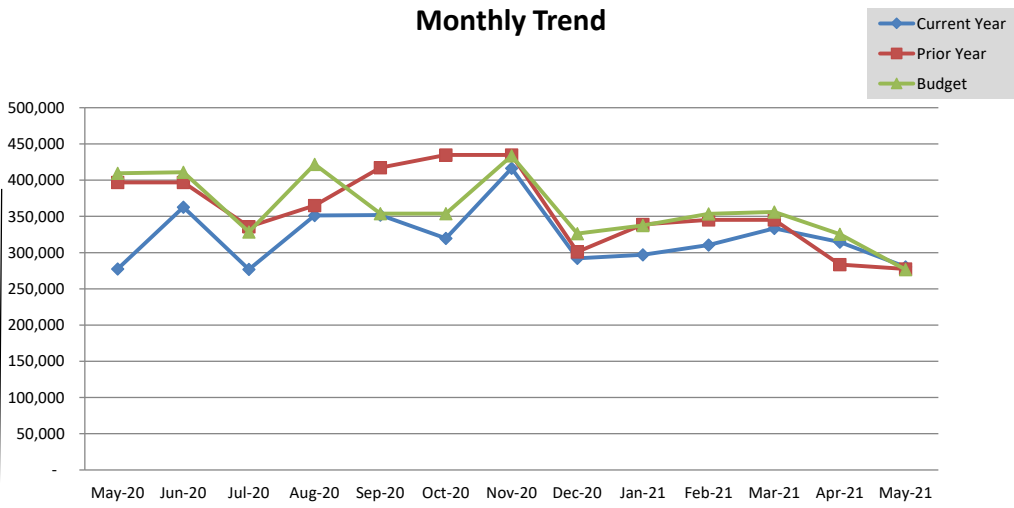
General Fund Expenditures



# Revenue - General Fund



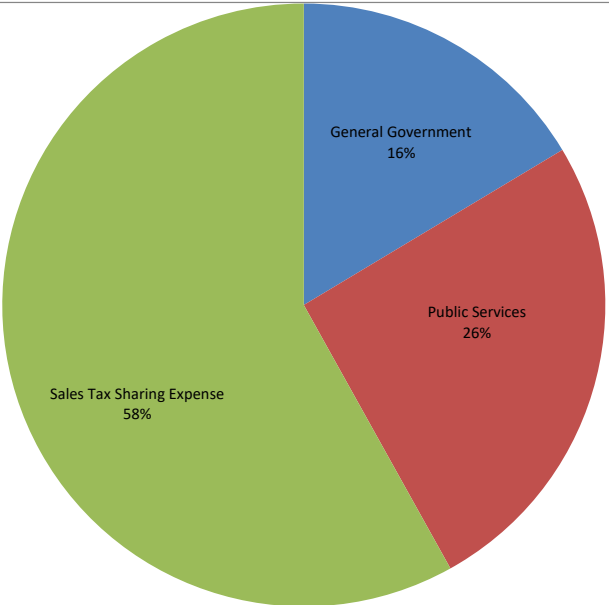
**Monthly Trend**



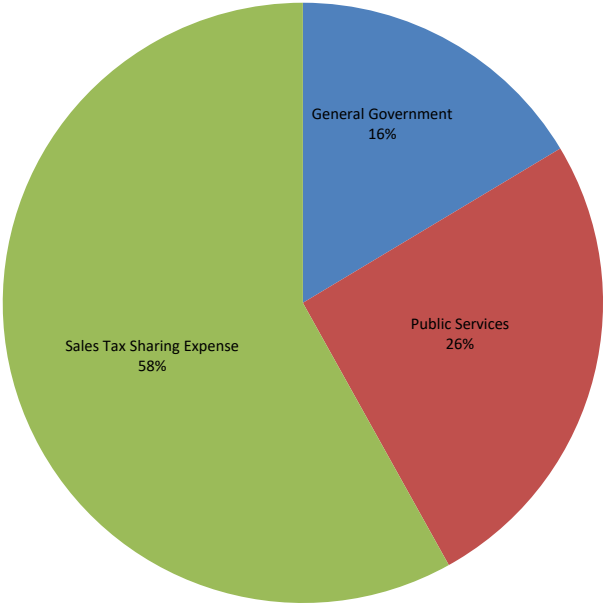
**YTD Trend - FYE21**



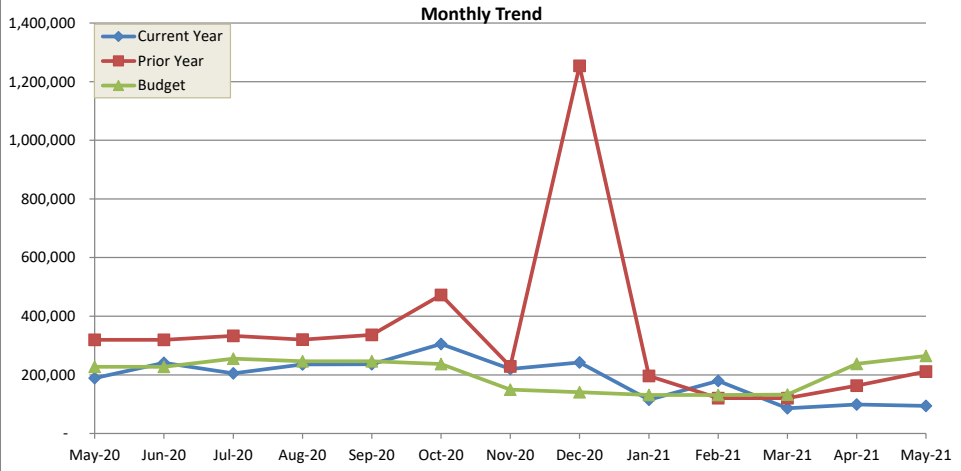
# Expense Graph - General Fund



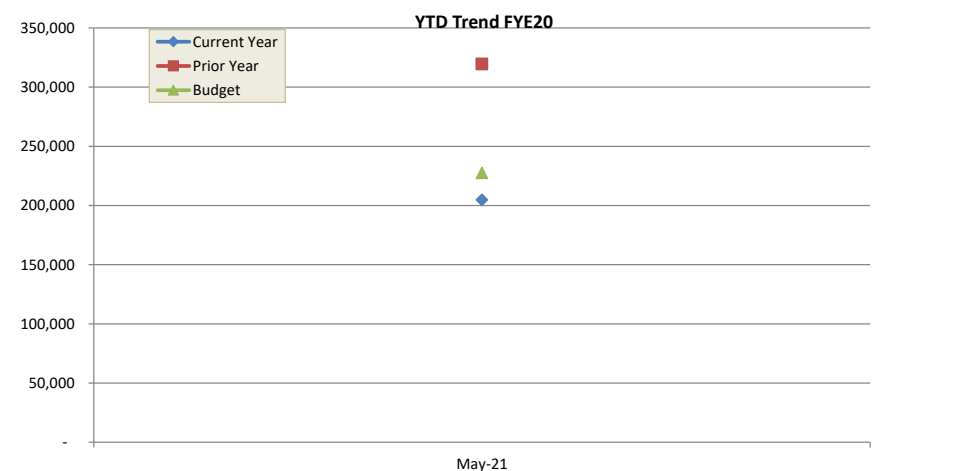
May 2021



FYE22



Monthly Trend



YTD Trend FYE20

| All Other Funds                       |                  |               |               |               |               |              |               |              |               |                  |                     |                   |                       |
|---------------------------------------|------------------|---------------|---------------|---------------|---------------|--------------|---------------|--------------|---------------|------------------|---------------------|-------------------|-----------------------|
|                                       | SSA# 3           | SSA# 4        | SSA# 5        | SSA# 7        | SSA# 9        | SSA# 10      | SSA# 11       | SSA# 13      | SSA#14        | SSA# 15          | Rebuild<br>Illinois | Motor Fuel<br>Tax | SSA#2 Debt<br>Service |
| <b>ASSETS</b>                         |                  |               |               |               |               |              |               |              |               |                  |                     |                   |                       |
| Current Assets                        |                  |               |               |               |               |              |               |              |               |                  |                     |                   |                       |
| Checking/Savings                      |                  |               |               |               |               |              |               |              |               |                  |                     |                   |                       |
| Held by Trustee                       |                  |               |               |               |               |              |               |              |               |                  |                     |                   |                       |
| Illinois Funds - U.S. Bank            |                  |               |               |               |               |              |               |              |               |                  |                     |                   |                       |
| Northern Trust                        | (348,962)        | 70,819        | 47,775        | 65,495        | 57,954        | 1,670        | 13,070        | 7,028        | 18,597        | (547,531)        | 18,024              | 123,448           | 1,415                 |
| Total Checking/Savings                | (348,962)        | 70,819        | 47,775        | 65,495        | 57,954        | 1,670        | 13,070        | 7,028        | 18,597        | (547,531)        | 18,024              | 123,448           | 1,415                 |
| Total Current Assets                  | (348,962)        | 70,819        | 47,775        | 65,495        | 57,954        | 1,670        | 13,070        | 7,028        | 18,597        | (547,531)        | 18,024              | 123,448           | 1,415                 |
| <b>TOTAL ASSETS</b>                   | <b>(348,962)</b> | <b>70,819</b> | <b>47,775</b> | <b>65,495</b> | <b>57,954</b> | <b>1,670</b> | <b>13,070</b> | <b>7,028</b> | <b>18,597</b> | <b>(547,531)</b> | <b>18,024</b>       | <b>123,448</b>    | <b>1,415</b>          |
| <b>LIABILITIES &amp; EQUITY</b>       |                  |               |               |               |               |              |               |              |               |                  |                     |                   |                       |
| Liabilities                           |                  |               |               |               |               |              |               |              |               |                  |                     |                   |                       |
| Long Term Liabilities - Debt          |                  |               |               |               |               |              |               |              |               |                  |                     |                   |                       |
| <b>Total Liabilities</b>              | <b>-</b>         | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>-</b>      | <b>-</b>         | <b>-</b>            | <b>-</b>          | <b>-</b>              |
| Fund Balances                         |                  |               |               |               |               |              |               |              |               |                  |                     |                   |                       |
| Reserved for Debt Service             |                  |               |               |               |               |              |               |              |               |                  |                     |                   |                       |
| Reserved/Designated                   | (348,962)        | 70,819        | 47,775        | 65,495        | 57,954        | 1,670        | 13,070        | 7,028        | 18,597        | (547,531)        | 18,024              | 123,448           | 1,415                 |
| Unreserved and Undesignated           |                  |               |               |               |               |              |               |              |               |                  |                     |                   |                       |
| <b>Total Fund Balance</b>             | <b>(348,962)</b> | <b>70,819</b> | <b>47,775</b> | <b>65,495</b> | <b>57,954</b> | <b>1,670</b> | <b>13,070</b> | <b>7,028</b> | <b>18,597</b> | <b>(547,531)</b> | <b>18,024</b>       | <b>123,448</b>    | <b>1,415</b>          |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>(348,962)</b> | <b>70,819</b> | <b>47,775</b> | <b>65,495</b> | <b>57,954</b> | <b>1,670</b> | <b>13,070</b> | <b>7,028</b> | <b>18,597</b> | <b>547,531</b>   | <b>6,008</b>        | <b>123,448</b>    | <b>1,415</b>          |

| 1-Jun-21                            | SSA# 3    | SSA# 4   | SSA# 5 | SSA# 7 | SSA# 9   | SSA# 10 | SSA# 11 | SSA# 13 | SSA#14 | SSA#15    | Rebuild Illinois | Motor Fuel Tax | SSA#2 Debt Service |
|-------------------------------------|-----------|----------|--------|--------|----------|---------|---------|---------|--------|-----------|------------------|----------------|--------------------|
| <b>Beginning Balance Cash basis</b> | (348,698) | 71,509   | 47,604 | 64,793 | 53,115   | 1,670   | 13,070  | 7,028   | 18,462 | (547,531) | 18,024           | 121,646        | 1,440              |
| <b>Revenue</b>                      |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Property Tax                        |           | 1,667    | 171    | 702    | 4,870    |         |         |         | 135    |           |                  |                |                    |
| MFT Allotments                      |           |          |        |        |          |         |         |         |        |           | 6,008            | 1,802          |                    |
| Rebuild Illinois                    |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Bond Proceeds                       |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Miscellaneous                       |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Interest Income                     |           |          |        |        |          |         |         |         |        |           |                  |                | 0                  |
| Total Revenue                       | -         | 1,667    | 171    | 702    | 4,870    | -       | -       | -       | 135    | -         | 6,008            | 1,802          | 0                  |
| <b>Expenditures</b>                 |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Building Permit Services            |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Engineering Services                | 93        | 2,073    |        |        | 31       |         |         |         |        |           |                  |                |                    |
| Miscellaneous                       |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Professional Fees                   |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Legal                               |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Tree Maintenance                    |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Road & Bridge Maintenance           |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Police & Security                   | 8         |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Snow & Ice Control                  |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Contractual Maintenance             |           | 284      |        |        |          |         |         |         |        |           |                  |                |                    |
| Traffic Control                     | 163       |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Capital Expenditures                |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Bank Fees                           |           |          |        |        |          |         |         |         |        |           |                  |                | 25                 |
| Transfers in/(out)                  |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Bond Issue Principal                |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Bond Issue Interest                 |           |          |        |        |          |         |         |         |        |           |                  |                |                    |
| Total Expenditures                  | 264       | 2,357    | -      | -      | 31       | -       | -       | -       | -      | -         | -                | -              | 25                 |
|                                     | (264.37)  | (690.49) | 170.97 | 701.76 | 4,839.15 | -       | -       | -       | 134.76 | -         | 6,008.00         | 1,801.98       | (24.99)            |
| Reserve                             | (348,962) | 70,819   | 47,775 | 65,495 | 57,954   | 1,670   | 13,070  | 7,028   | 18,597 | (547,531) | 24,032           | 123,448        | 1,415              |

*Notes*

- SSA #2 - Debt Service for the Woodland Falls Improvements
- SSA #2 - Capital Project - the remaining proceeds from the Woodland Falls bond issue
- SSA #3 - ongoing maintenance of the Woodland Falls Improvements
- SSA #4 - ongoing maintenance of the Oasis Business Park Sewer Improvements
- SSA #5 - ongoing maintenance of the Oasis Business Park Road Improvements
- SSA #7 - ongoing maintenance of the Riverside Preserve Improvements
- SSA #9 - ongoing maintenance of the Deerpath Farms Improvements
- SSA #10 - Nektosha Way
- SSA #11 - Nektosha Way Maintenance
- SSA #13 - Hamilton Estate Tree Planting
- SSA #14 - Hamilton Estate Tree Maint
- SSA #15 - Water Main Extension

|                                    |                |
|------------------------------------|----------------|
| Income                             |                |
| Hotel Tax                          | 17,011         |
| Illinois Income Tax                | 9,204          |
| Illinois Use Tax                   | 1,423          |
| Personal Property Replacement Tax  | 69             |
| Property Tax                       | 4,847          |
| Real Estate Transfer Tax           | 2,950          |
| Road & Bridge Tax Share            | 1,408          |
| Sales Tax- Oasis                   | 19,513         |
| Sales Tax-Grainger                 | 74,181         |
| Sales Tax- Other                   | 132,401        |
| Cannabis Use Tax                   | 63             |
| Illinois Charitable Games Tax      | 0              |
| Telecommunications Tax             | 11,483         |
| Building Permits & Inspections     | 5,489          |
| Cable Franchise Fees               | 0              |
| Liquor License Fees                | 0              |
| Zoning & Miscellaneous Permit Fees | 0              |
| Circuit Court Fines & Fees         | 0              |
| Investment Income                  | 269            |
| Miscellaneous Revenue              | 0              |
| <b>Total Income</b>                | <b>280,312</b> |
| Expense                            |                |
| Auditing                           | 3,750          |
| Bank Fees                          | 317            |
| Consultants                        | 1,021          |
| Dues & Subscriptions               | 0              |
| Financial & Accounting Services    | 3,890          |
| Insurance and Bonds                | 1,012          |
| Legal Expenses                     | 17,709         |
| Maps & Surveys                     | 0              |
| Miscellaneous Expenditures         | 373            |
| Office Supplies                    | 0              |
| Planning Consultants               | 0              |
| Postage & Copying                  | 139            |
| Printing & Publishing              | 0              |
| Recording Fees                     | 50             |
| Telephone                          | 151            |
| Village Administrator              | 5,667          |
| Village Clerk                      | 3,840          |
| Village Office & Meeting Space     | 1,577          |
| Building Services                  | 10,000         |
| Building Permit Services           | 2,352          |
| Building Permit Services Reimb     | 0              |
| Disposal Services                  | 5,014          |
| Engineering Services               | 8,797          |
| Engineering Services Reimb         | 0              |
| Mosquito Control                   | 4,830          |
| Police & Security                  | 14,206         |
| Road & Bridge Maintenance          | 4,600          |
| Snow & Ice Control                 | 0              |
| Special Events                     | 0              |
| Village Property & Maintenance     | 11,639         |
| Water Engineering/Maintenance      | 0              |
| Hotel Tax Sharing                  | 5,103          |
| Property Tax Sharing               | 125,000        |
| Sales Tax Sharing -Lake Forest     | 9,757          |
| Capital Projects                   | 0              |
| <b>Total Expense</b>               | <b>240,795</b> |
| <b>Net from Operations</b>         | <b>39,517</b>  |

Pre Approved  
May 2021

| Name  | Account                        | Description                                   |                        |
|---|--------------------------------|---|------------------------|
| Lake Forest Bank & Trust                    |                                |   |                        |
| AT&T  | Contract Maintenance           | SSA#4 Lift Station                            | 115.47                 |
| Comcast Business                            | Telephone                      | Telephone - Internet                          | 151.48                 |
| Northern Trust Credit Card                  |                                |   |                        |
|   | Village Office & Meeting Space | Life Storage Rentals                          | 833.00                 |
|   | Miscellaneous                  | Late Fee billed in error- reversed next month | 51.00                  |
|   | Miscellaneous                  | Gift purchase for Trustee Brennan             | 1,009.38               |
|   | Consultant & Outside Services  | Annual Fax service                            | 99.99                  |
|   | Consultant & Outside Services  | Zoom US                                       | 54.99                  |
|   | Consultant & Outside Services  | MSFT Email Service                            | 160.00                 |
| Total Northern Trust Credit Card            |                                |   | <u>2,208.36</u>        |
| Total Pre Approved Lake Forest Bank & Trust |                                |   | <u>2,475.31</u>        |
| Grand Total Pre Approved                    |                                |   | <u><u>2,475.31</u></u> |

Unpaid Bills Detail  
as of June 11, 2021

| Name                                      | Account                          | Description   |           |
|---|----------------------------------|---|-----------|
| BlackBoard, Inc                           | Police & Security                | Emergency Alert System                                | 1,627.54  |
| B&F Construction Code Services, Inc       | Building Permit Services         | 18815-856 26163 Farewill Rd Lot 13 Residence          | 1,587.60  |
|   | Building Permit Services         | 18802-851 18 Alexandra Dr FYE20-21                    | 50.00     |
|   | Building Permit Services         | 18750-818 Impact Networking 2 story building FYE20-21 | 7,347.76  |
| Total B&F Construction Code Services, Inc |                                  |   | 8,985.36  |
| Bob Irvin Consulting, LLC                 | Village Administrator            | Administrator Services                                | 5,666.66  |
|   | Miscellaneous                    | Mileage & Other                                       | 18.48     |
| Total Bob Irvin Consulting, LLC           |                                  |   | 5,685.14  |
| City of Lake Forest                       | Salt & Ice Control               | Storage Fee FYE20-21 \$5. per 122.77 tonage on hand   | 613.85    |
| Clark Environmental Mosquito Manage       | Mosquito Control                 | Services 1 & 2 of 3                                   | 4,830.00  |
| Com Ed                                    | SSA#3                            | SSA#3 Traffic Control #9018                           | 8.48      |
|   | SSA#3                            | SSA#3 Street Lighting #6026                           | 163.08    |
|   | Contract Maintenance             | SSA#4 Sewer Maint #1048 May accrued                   | -         |
|   | Police & Security                | GF-Street Lighting #3008                              | 14.65     |
|   | Police & Security                | GF-Street Lighting #2015 May accrued                  | -         |
| Total ComEd                               |                                  |   | 186.21    |
| Dunlap Lawn Service                       | Road & Bridge Maintenance        | Dunlap Right of Way Maintenance Program               | 4,100.00  |
|   | Village Property & Maintenance   | Whippoorwill Park Maintenance - Dunlap                | 5,170.00  |
| Total Dunlap Lawn Service                 |                                  |   | 9,270.00  |
| Dunlap Tree Experts                       | Road & Bridge Maintenance        | Tree removal Old School Rd                            | 500.00    |
|   | Village Property and Maintenance | Removed Brush at Oasis right of way                   | 200.00    |
| Total Dunlap Tree Experts                 |                                  |   | 700.00    |
| Gallo Sandy, LLC.                         | Miscellaneous                    | Mileage   | 34.38     |
|   | Village Clerk                    | Clerk Services  | 3,840.00  |
|   | Postage                          | Stamps for Lake County, JULIE, USIC                   | 116.80    |
| Total Gallo Sandy, LLC.                   |                                  |   | 3,991.18  |
| Hilton Garden Inn                         | Village Office & Meeting Space   | Board and Finance Committee meetings May 2021         | 743.71    |
| Howe Security                             | Police & Security                | Mettawa Patrol - Includes gas and truck lease         | 7,739.86  |
| ILM                                       | Village Property & Maintenance   | Whippoorwill Park Stewartship                         | 2,010.00  |
| James Anderson Company                    | Engineering Services             | 16546-059 Riverwood Blvd - Woodland Falls SSA#3       | 92.81     |
|   | Engineering Services             | 16550-105 General Engineering                         | 5,927.16  |
|   | Engineering Services             | 16554-088 Deerpath Farm Subdivision SSA#9             | 30.94     |
|   | Engineering Services             | 17084-062 Public Utilities                            | 388.05    |
|   | Engineering Services             | 17581-057 The Crest Subdivision                       | 973.07    |
|   | Engineering Services             | 18112-629 Code violations                             | 1,508.79  |
|   | Engineering Services             | 18823-858 Watershed - Stormwater concerns             | 2,072.84  |
|   | Building Services                | 16556-118 Building Services                           | 10,000.00 |
|   | Building Permit Services         | 18849-866 Grainger Subdivision                        | 570.83    |
|   | Building Permit Services         | 18810-853 Little Melody Lane - McCarthy barn SU       | 194.03    |
| Total James Anderson Company              |                                  |   | 21,758.52 |

Unpaid Bills Detail  
as of June 11, 2021

| Name                                  | Account                         | Description                                       |                          |
|---------------------------------------|---------------------------------|---|--------------------------|
| Jose S. Yu and Ann X. Shen            | Buidling Permit Deposits        | Refund of Deposit on Hold 18248-708               | 4,500.00                 |
| Klein, Thorpe and Jenkins, Ltd.       |                                 |   |                          |
|                                       | Legal Expenses                  | General Zoning Matters                            | 6,152.69                 |
|                                       | Legal Expenses                  | General Matters                                   | 1,408.00                 |
|                                       | Legal Expenses                  | Grainger Annexation & Real Estate Acquisition     | 1,456.00                 |
|                                       | Legal Expenses                  | Lys vs Village Litigation                         | 7,811.52                 |
|                                       | Legal Expenses                  | 785- 18680 St Basil Church SU                     | 220.00                   |
|                                       | Legal Expenses                  | 786 - Sapphire Stable Litigation                  | 661.00                   |
| Total Klein, Thorpe and Jenkins, Ltd. |                                 |   | <u>17,709.21</u>         |
| Lake County IL Recorder               | Recording Fee                   | Recording Fee - Ordinance 859 Budget              | 50.00                    |
| Lakes Disposal Services               | Disposal Service                | Disposal Service - 218 homes serviced as of Feb   | 5,014.00                 |
| Marion and Christopher Cappuccilli    | Building Permit Deposit         | Refund of Deposit on Hold 18461-711               | 4,500.00                 |
| Mary Brennan                          | Miscellaneous                   | Tiffany & Co. - Gift for Bob Irvin retirement     | 268.76                   |
| O'Mary Dorothy                        | Financial & Accounting Services | Financial & Accounting                            | 3,890.00                 |
|                                       | Miscellaneous                   | Mileage   | 21.40                    |
| Total O'Mary Dorothy                  |                                 |   | <u>3,911.40</u>          |
| Pizzo & Associated, LTD               | Village Property & Maintenance  | Pizzo & Associates MacLean Oasis Park Site 2 of 8 | 3,250.00                 |
| Siepka Joe                            | Consultants & Outside Services  | Website & email Support                           | 276.25                   |
|                                       | Consultants & Outside Services  | Annual Renewal for Business Hosting Package       | 240.00                   |
| Total Siepka Joe                      |                                 |   | <u>516.25</u>            |
| SSG Services                          | Consultants & Outside Services  | Computer Maintenance                              | 190.00                   |
| Total Accounts Payable                |                                 |   | <u>108,050.99</u>        |
| Pre Approved Accounts Payable         |                                 |   | <u>2,475.31</u>          |
| Total Approval                        |                                 |   | <u><u>110,526.30</u></u> |



Year to Date Payments  
FY 2022

| Name                                | Amount                   |
|-------------------------------------|--------------------------|
| American Legal Publishing           | 3,889.75                 |
| B&F Construction Code Services, Inc | 7,421.15                 |
| Bob Irvin Consulting, LLC           | 5,751.77                 |
| Com Ed                              | 471.46                   |
| Comcast Business                    | 302.96                   |
| Daily Herald                        | 75.90                    |
| Dunlap Lawn Service                 | 6,425.00                 |
| Dunlap Tree Experts                 | 800.00                   |
| FastSigns International, Inc        | 61.06                    |
| Forest Builders                     | 6,613.94                 |
| Gardner Phillips                    | 900.00                   |
| Hey & Associates, Inc               | 40,512.50                |
| Howe Security                       | 7,470.43                 |
| IDOT                                | 683.25                   |
| James Anderson Company              | 23,810.98                |
| Joe Siepka                          | 178.75                   |
| Klein, Thorpe and Jenkins, LTD      | 10,832.06                |
| Lake County Tax Collector           | 295.68                   |
| Lakes Disposal Service              | 5,014.00                 |
| Lake Fores Bank & Trust Bank Fee    | 317.44                   |
| Northern Trust SSA#2 Bank Fee       | 25.00                    |
| Northern Trust Credit Card          | 3,256.35                 |
| O'Mary Dorothy                      | 3,912.00                 |
| Sandy L. Gallo, LLC                 | 2,891.02                 |
| Sheriff's Office                    | 6,254.83                 |
| Sikich, LLP                         | 3,750.00                 |
| SSG Services                        | 230.00                   |
| Staples Credit Plan                 | 98.76                    |
| Village of Mettawa Motor Fuel Tax   | 6,008.24                 |
| White Lodging Service Corp.         | 64,261.21                |
| Total                               | <u><u>212,515.49</u></u> |