



**Quarterly Treasurers Report**  
*Fiscal Year Ending December 31, 2021*  
Second Quarter/First Half

**Presented To:** Finance Committee and Park Commissioners

**From:** Sue Rini, Director of Finance & Administration  
Lisa Scumaci, Superintendent of Finance & Accounting



The following is the **Quarterly Treasurers Report** for the Carol Stream Park District for the second quarter of fiscal year ending December 31, 2021.

### **Current Fund Balance**

***Refer to Chart A***

- The opening fund balances represent audited values.
- The ancillary funds (Paving, FICA, Audit, Liability, and IMRF) are reported as part of the Corporate Fund. The District is still required to 'levy' by fund, but will record and hold the dollars in one Corporate Fund.
- The Second Quarter **Combined Fund Balance is \$10,860,163**. This includes all operating, restricted use funds, bond proceeds, and balance of capital dollars.
  - ✓ The significant increase to overall fund balance is mostly due to the May 2021 Bond proceeds and the first installment of tax receipts.
- The Second Quarter **Operating Funds Balance is \$2,714,386**. Operating funds include Corporate/Corporate R&R, Recreation/Recreation R&R, Paving & Lighting, Liability, FICA, Audit and IMRF.
  - ✓ This compares favorably to Second Quarter of 2020 which was \$2,232,856; and Second Quarter of 2019 which was \$2,042,103.



**Refer to Chart A (continued)**

- The **Year-to-Date (YTD) change in the Operating Fund Balance** from January 1 beginning balances reflects an increase of \$732,730.
  - The increase in 2020 was \$414,936 but due to the Pandemic is not considered a practical measurement. However, this increase to the Operating Fund compares similarly to the \$618,337 increase in the second quarter of 2019.



Carol Stream Park District

(Chart A)

Current Fund Balance

2nd Quarter - Fiscal Year Ending 12/31/21

	Corporate Fund (Includes Corp R&R, and Ancillary Funds)							Recreation		Restricted Use / Cap Exempt Funds					Total
	Admin Fund 10	Corp R&R Fund 11	Paving Fund 21	FICA Fund 22	Audit Fund 23	Liability Fund 24	IMRF Fund 26	Rec R&R Fund 12	Recreation Fund 20	Spec Rec Fund 25	Working Cash Fund 29	Bond & Int Fund 30	Technology Fund 34	Capital Fund 42	
<b>1/1/21 Bal: By Fund</b>	\$ 931,939	\$ 113,936	\$ 39,051	\$ 194,358	\$ 8,164	\$ 92,908	\$ 159,231	\$ 440,378	\$ 1,691	\$ 588,869	\$ 100,000	\$ 1,165,652	\$ 129,149	\$ 787,150.13	\$ 4,752,476
<b>1/1/21 Bal: Combined Funds</b>	\$ 1,539,587							\$ 442,069							
Fund Balance	\$ 1,425,651	\$ 113,936						\$ 440,378	\$ 1,691	\$ 588,869	\$ 100,000	\$ 1,165,652	\$ 129,149	\$ 787,150	\$ 4,752,476
January Net	\$ (104,693)	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (33,486)	\$ 705	\$ -	\$ 17,865	\$ (9,724)	\$ (26,648)	\$ (155,971)
<b>Fund Balance 1/31</b>	\$ 1,320,958	\$ 113,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,378	\$ (31,795)	\$ 589,574	\$ 100,000	\$ 1,183,517	\$ 119,425	\$ 760,502	\$ 4,596,505
February Net	\$ (173,965)	\$ 596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,396	\$ (59,060)	\$ (4,317)	\$ -	\$ -	\$ (5,142)	\$ (26,727)	\$ (267,219)
<b>Fund Balance 2/28</b>	\$ 1,146,993	\$ 114,541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 441,774	\$ (90,855)	\$ 585,258	\$ 100,000	\$ 1,183,517	\$ 114,284	\$ 733,775	\$ 4,329,286
March Net	\$ (167,855)	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,120	\$ (51,647)	\$ (2,275)	\$ -	\$ (4,000)	\$ (3,877)	\$ (35,687)	\$ (264,217)
<b>Fund Balance 3/31</b>	\$ 979,137	\$ 114,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,894	\$ (142,502)	\$ 582,983	\$ 100,000	\$ 1,179,517	\$ 110,406	\$ 698,088	\$ 4,065,069
April Net	\$ (217,615)	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,230	\$ (110,924)	\$ (6,067)	\$ -	\$ (356,281)	\$ (820)	\$ (34,928)	\$ (725,401)
<b>Fund Balance 4/30</b>	\$ 761,522	\$ 114,551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 444,124	\$ (253,426)	\$ 576,915	\$ 100,000	\$ 823,236	\$ 109,586	\$ 663,160	\$ 3,339,668
May Net	\$ (13,994)	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,055	\$ (24,270)	\$ 11,396	\$ -	\$ 326,856	\$ (4,630)	\$ 3,678,354	\$ 4,009,778
<b>Fund Balance 5/31</b>	\$ 747,529	\$ 114,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480,179	\$ (277,695)	\$ 588,312	\$ 100,000	\$ 1,150,092	\$ 104,956	\$ 4,341,514	\$ 7,349,447
June Net	\$ 907,272	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,063)	\$ 743,595	\$ 87,616	\$ -	\$ 1,802,582	\$ (16,545)	\$ (12,749)	\$ 3,510,716
<b>Fund Balance 6/30</b>	\$ 1,654,800	\$ 114,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 479,116	\$ 465,899	\$ 675,927	\$ 100,000	\$ 2,952,674	\$ 88,411	\$ 4,328,765	\$ 10,860,163
July Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 7/31</b>	\$ 1,654,800	\$ 114,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 479,116	\$ 465,899	\$ 675,927	\$ 100,000	\$ 2,952,674	\$ 88,411	\$ 4,328,765	\$ 10,860,163
August Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 8/31</b>	\$ 1,654,800	\$ 114,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 479,116	\$ 465,899	\$ 675,927	\$ 100,000	\$ 2,952,674	\$ 88,411	\$ 4,328,765	\$ 10,860,163
September Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 9/30</b>	\$ 1,654,800	\$ 114,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 479,116	\$ 465,899	\$ 675,927	\$ 100,000	\$ 2,952,674	\$ 88,411	\$ 4,328,765	\$ 10,860,163
October Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 10/31</b>	\$ 1,654,800	\$ 114,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 479,116	\$ 465,899	\$ 675,927	\$ 100,000	\$ 2,952,674	\$ 88,411	\$ 4,328,765	\$ 10,860,163
November Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 11/30</b>	\$ 1,654,800	\$ 114,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 479,116	\$ 465,899	\$ 675,927	\$ 100,000	\$ 2,952,674	\$ 88,411	\$ 4,328,765	\$ 10,860,163
December Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>YTD Fund Balance</b>	\$ 1,654,800	\$ 114,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 479,116	\$ 465,899	\$ 675,927	\$ 100,000	\$ 2,952,674	\$ 88,411	\$ 4,328,765	\$ 10,860,163
<b>YTD Combined Fund Balance:</b>	<b>Corporate/CorpR&amp;R/Ancillary</b>							<b>Recreation/RecR&amp;R</b>							
	\$ 1,769,370							\$ 945,015							
<b>Budgeted Ending Bal - CORP</b>	\$ 927,210	\$ 119,686	\$ 43,958	\$ 160,786	\$ 12,314	\$ 129,395	\$ 157,858	\$ 462,778	\$ 34,145	\$ 596,044	\$ 100,000	\$ 1,160,408	\$ 105,913	\$ 318,631	\$ 4,329,126
<b>Budgeted Ending Bal - CORP &amp; ANCILLARY</b>	\$ 1,551,207							\$ 496,923							
<b>Target of 5/12</b>	\$ 781,460	\$ 200,000	per plans	\$ 103,572	\$ 11,604	\$ 90,630	\$ 121,822	\$ 500,000	\$ 934,566	per plans	\$ 100,000	per debt	n/a	n/a	

\* Target Balance for Compined Corporate and Ancillary Funds is: \$ 1,309,088

Operating Fund Beg Balance: \$ 1,981,656  
 Operating Fund End Balance: \$ 2,714,386  
 Change in Operating Balance: \$ 732,730



## Year-to-Date (YTD) Revenues and Expenses – Monthly Comparison – ALL FUNDS

*Refer to Chart B*

- This report includes revenue, expense and net performance totals for ALL FUNDS – therefore, operating dollars, capital dollars, cap-exempt (bond & interest dollars), and special recreation dollars are included in the totals.
- Not all funds have the same goals or ‘targets’. While capital funds (specifically bond proceeds) are intentionally spent down and will result in a negative net.
- **Second Quarter net performance including all funds is \$6,795,094.**
  - Comparison is skewed because of the 2021 Bond Issue.
  - Second Quarter performance in 2020 was \$2,657,547.
  - Second Quarter performance in 2019 was \$2,367,929.
- **First Half net performance including all funds is \$6,107,687.**
  - \$3,708,084 of this net performance is due to the May 2021 Bond Issue.
  - \$400,000 is due to change in taxes collected to make bond payments.
  - First Half net performance in 2020 was \$2,027,652.
  - First Half net performance in 2019 was \$1,736,235.



**Carol Stream Park District**  
**YTD Revenue & Expense - Monthly Comparison**  
**2nd Quarter - Fiscal Year Ending 12/31/21**

ALL FUNDS - Corresponds to Graph B-1

Fiscal Year		1st Quarter Totals	April	May	June	2nd Quarter Totals	First Half YTD	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL
2012	Revenue	\$ 1,013,987	\$ 447,947	\$ 251,290	\$ 3,662,307	\$ 4,361,544	\$ 5,375,531	\$ 3,851,476	\$ 1,137,820	\$ 10,364,826
	Expense	\$ 2,518,513	\$ 1,420,365	\$ 1,607,225	\$ 1,547,494	\$ 4,575,083	\$ 7,093,596	\$ 4,232,921	\$ 8,161,334	\$ 19,487,851
	Net	\$ (1,504,526)	\$ (972,418)	\$ (1,355,935)	\$ 2,114,814	\$ (213,539)	\$ (1,718,065)	\$ (381,445)	\$ (7,023,515)	\$ (9,123,025)
2013	Revenue	\$ 16,281,004	\$ 338,745	\$ 414,625	\$ 3,428,281	\$ 4,181,652	\$ 20,462,656	\$ 4,067,836	\$ 1,695,284	\$ 26,225,776
	Expense	\$ 6,589,480	\$ 2,047,638	\$ 2,435,631	\$ (1,524,317)	\$ 2,958,952	\$ 9,548,432	\$ 6,779,914	\$ 6,055,079	\$ 22,383,425
	Net	\$ 9,691,524	\$ (1,708,892)	\$ (2,021,006)	\$ 4,952,598	\$ 1,222,700	\$ 10,914,224	\$ (2,712,078)	\$ (4,359,796)	\$ 3,842,351
2014	Revenue	\$ 2,520,518	\$ 556,799	\$ 438,715	\$ 4,066,108	\$ 5,061,623	\$ 7,582,140	\$ 4,588,061	\$ 2,334,484	\$ 14,504,685
	Expense	\$ 2,705,877	\$ 1,300,045	\$ 1,431,377	\$ 480,147	\$ 3,211,570	\$ 5,917,447	\$ 4,404,267	\$ 5,676,505	\$ 15,998,218
	Net	\$ (185,359)	\$ (743,246)	\$ (992,662)	\$ 3,585,961	\$ 1,850,053	\$ 1,664,694	\$ 183,794	\$ (3,342,021)	\$ (1,493,533)
2015	Revenue	\$ 1,581,176	\$ 773,878	\$ 441,307	\$ 4,389,813	\$ 5,604,998	\$ 7,186,174	\$ 4,806,492	\$ 1,279,291	\$ 13,271,957
	Expense	\$ 2,116,310	\$ 1,281,021	\$ 535,978	\$ 1,396,739	\$ 3,213,738	\$ 5,330,048	\$ 3,281,917	\$ 5,198,304	\$ 13,810,269
	Net	\$ (535,134)	\$ (507,143)	\$ (94,671)	\$ 2,993,074	\$ 2,391,260	\$ 1,856,126	\$ 1,524,575	\$ (3,919,013)	\$ (538,312)
2016	Revenue	\$ 1,460,617	\$ 528,077	\$ 724,706	\$ 4,279,224	\$ 5,532,006	\$ 6,992,623	\$ 4,724,822	\$ 1,309,084	\$ 13,026,529
	Expense	\$ 1,979,005	\$ 1,524,548	\$ 692,385	\$ 1,081,000	\$ 3,297,933	\$ 5,276,938	\$ 3,577,429	\$ 5,569,431	\$ 14,423,798
	Net	\$ (518,388)	\$ (996,472)	\$ 32,321	\$ 3,198,224	\$ 2,234,073	\$ 1,715,685	\$ 1,147,393	\$ (4,260,347)	\$ (1,397,269)
2017	Revenue	\$ 992,937	\$ 527,938	\$ 515,489	\$ 4,904,595	\$ 5,948,022	\$ 6,940,959	\$ 5,396,347	\$ 1,243,254	\$ 13,580,560
	Expense	\$ 1,949,971	\$ 1,312,743	\$ 807,836	\$ 1,552,685	\$ 3,673,264	\$ 5,623,235	\$ 2,937,513	\$ 5,602,312	\$ 14,163,060
	Net	\$ (957,034)	\$ (784,805)	\$ (292,347)	\$ 3,351,910	\$ 2,274,759	\$ 1,317,724	\$ 2,458,834	\$ (4,359,058)	\$ (582,500)
2018	Revenue	\$ 1,031,725	\$ 530,146	\$ 736,376	\$ 4,940,514	\$ 6,207,035	\$ 7,238,761	\$ 5,388,057	\$ 1,349,138	\$ 13,975,955
	Expense	\$ 1,797,510	\$ 1,395,454	\$ 565,070	\$ 1,387,179	\$ 3,347,702	\$ 5,145,212	\$ 2,598,391	\$ 6,016,961	\$ 13,760,564
	Net	\$ (765,785)	\$ (865,308)	\$ 171,306	\$ 3,553,335	\$ 2,859,333	\$ 2,093,548	\$ 2,789,666	\$ (4,667,823)	\$ 215,391
2019	Revenue	\$ 1,048,303	\$ 425,500	\$ 717,564	\$ 5,056,821	\$ 6,199,885	\$ 7,248,188	\$ 5,795,670	\$ 1,442,013	\$ 14,485,871
	Expense	\$ 1,679,997	\$ 1,447,613	\$ 962,688	\$ 1,421,655	\$ 3,831,956	\$ 5,511,953	\$ 2,852,295	\$ 6,354,980	\$ 14,719,228
	Net	\$ (631,694)	\$ (1,022,113)	\$ (245,124)	\$ 3,635,166	\$ 2,367,929	\$ 1,736,235	\$ 2,943,375	\$ (4,912,967)	\$ (233,357)
2020	Revenue	\$ 1,018,997	\$ 158,016	\$ 131,148	\$ 4,701,106	\$ 4,990,270	\$ 6,009,267	\$ 4,939,804	\$ 826,318	\$ 11,775,390
	Expense	\$ 1,648,893	\$ 1,121,372	\$ 418,091	\$ 793,260	\$ 2,332,723	\$ 3,981,616	\$ 1,748,726	\$ 6,140,567	\$ 11,870,908
	Net	\$ (629,896)	\$ (963,356)	\$ (286,943)	\$ 3,907,846	\$ 2,657,547	\$ 2,027,652	\$ 3,191,078	\$ (5,314,248)	\$ (95,518)
2021	Revenue	\$ 510,793	\$ 256,891	\$ 4,648,288	\$ 4,595,769	\$ 9,500,949	\$ 10,011,742	\$ -	\$ -	\$ 10,011,742
	Expense	\$ 1,198,200	\$ 982,292	\$ 638,510	\$ 1,085,053	\$ 2,705,855	\$ 3,904,055	\$ -	\$ -	\$ 3,904,055
	Net	\$ (687,407)	\$ (725,401)	\$ 4,009,778	\$ 3,510,716	\$ 6,795,094	\$ 6,107,687	\$ -	\$ -	\$ 6,107,687



## Year-to-Date (YTD) Revenue and Expenses Compared to Budget – ALL FUNDS

*Refer to Chart B-1*

- Similar to the spreadsheet in Attachment B, this graph includes Year-to-Date performance compared to budget and includes ALL FUNDS. It also provides the percentage (%) of the budget. Comparative information for 2020 is included for reference.
- This graph reflects Operating, Capital, Cap-Exempt, and Special Recreation revenues and expenses.
- 2021 Year-to-Date revenue is 82.9% of the annual budget, with expenses at 28.9% of the annual budget.
  - 2020 Year-to-Date Revenue was 40.6% of budget, and expenses were 24.4% of budget.
  - 2019 Year-to-Date Revenue was 50.5% of budget, and expenses were at 33.5% of budget.
    - In comparing 2021 to 2019 Year-to-Date Revenue and Expense, we note that this year's budgeted revenue is 22% less than 2019, and budgeted expenses are 20% less.



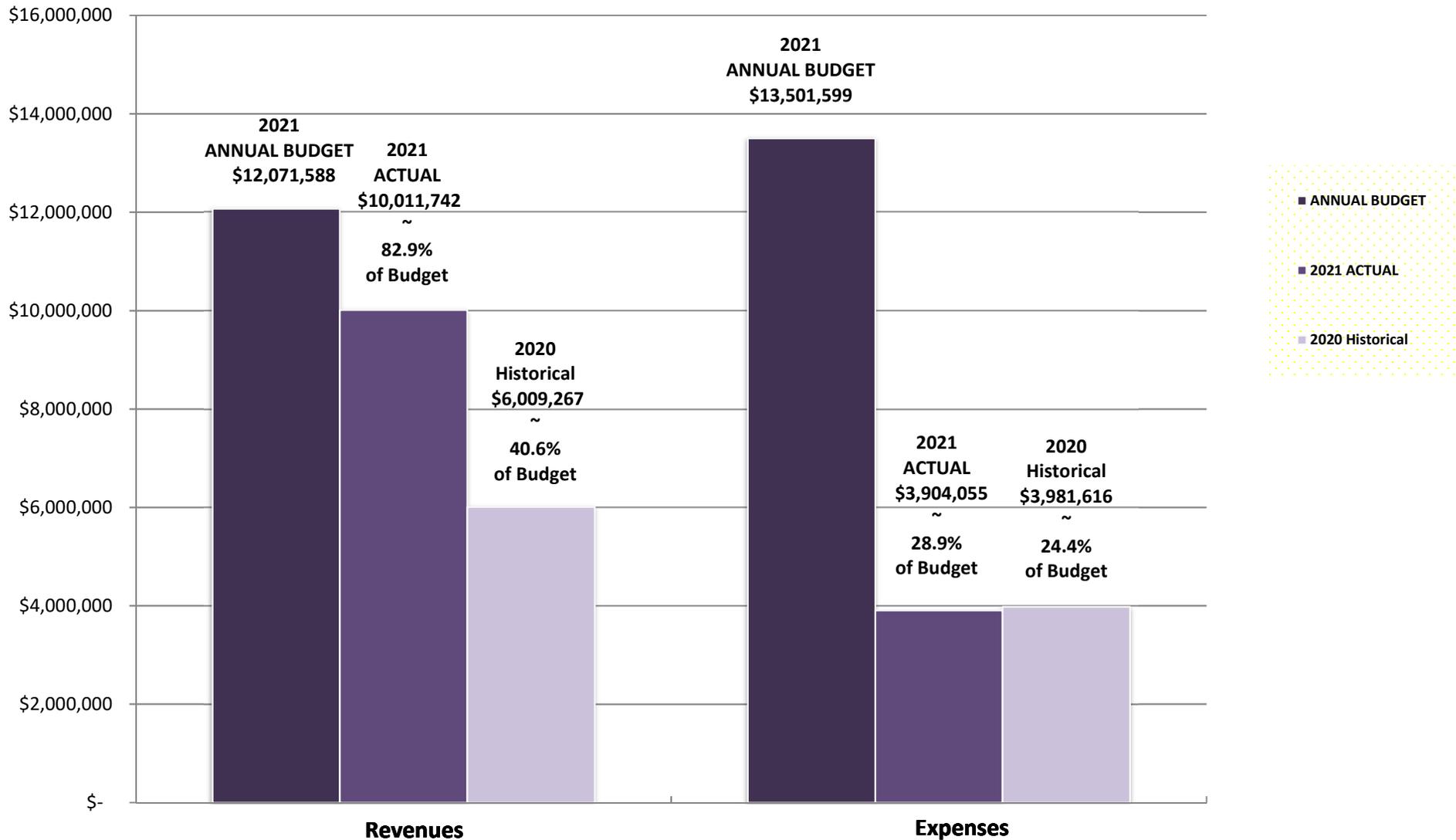
# Carol Stream Park District

## YTD Revenue & Expense as % of Budget

### 2nd Quarter - Fiscal Year Ending 12/31/21

ALL FUNDS

*(Chart B-1)*





**Year-to-Date (YTD) Revenue and Expenses – Monthly Comparison – OPERATING FUNDS**

**Refer to Chart C**

- This report includes **current and historical revenue, expense, and net performance for Operating funds:**
    - Corporate
    - Corporate Repair & Replacement
    - Recreation Repair & Replacement
    - Recreation
    - Paving & Lighting
    - FICA
    - Audit
    - Liability
    - IMRF
  
  - **Second Quarter net performance for Operating Funds is \$1,320,310**
    - This compares favorably to 2020's Second Quarter net performance of \$998,935.
    - Performance is slightly more favorable than 2019's net performance of \$1,147,264
  
  - **First Half net performance for Operating Funds is \$732,730.**
    - This reflects major improvement from the 2020's \$414,936 net performance.
    - Performance is more favorable than 2019's net performance of \$618,337.
- 
- ✓ Tax receipts to operating funds have come in as budgeted.
  - ✓ Staff positions eliminated due to the Pandemic remain unfilled and strict cost control measures remain in place.
  - ✓ Operational Illinois's Phase 5 reopening has allowed for more programming to be resumed.



**Carol Stream Park District**  
**YTD Revenues & Expense - Monthly Comparisons**  
**2nd Quarter - Fiscal Year Ending 12/31/2021**

OPERATING FUNDS - Corresponds to Graphs C-1, C-2, C-3

Fiscal Year	1st Quarter Totals	1st Qtr % of Annual Budget	April	May	June	2nd Quarter Totals	2nd Qtr % of Annual Budget	First Half YTD	First Half % of Annual Budget	3rd Quarter Totals	Quarter YTD Totals	1st-3rd Qtrs % of Annual Budget	4th Quarter Totals	YTD Total	1st-4th Qtrs % of Annual Budget	Annual Operating Budget	
2012	Revenue	\$ 995,292	16.06%	\$ 303,776	\$ 250,090	\$ 1,960,349	\$ 2,514,215	40.6%	\$ 3,509,507	56.6%	\$ 2,276,489	\$ 5,785,997	93.3%	\$ 690,822	\$ 6,476,819	104.5%	\$ 6,199,024
	Expense	\$ 1,257,175	20.77%	\$ 410,823	\$ 514,706	\$ 519,633	\$ 1,445,162	23.9%	\$ 2,702,337	44.6%	\$ 1,927,685	\$ 4,630,022	76.5%	\$ 1,517,010	\$ 6,147,032	101.6%	\$ 6,052,849
	Net	\$ (261,883)		\$ (107,047)	\$ (264,616)	\$ 1,440,716	\$ 1,069,054		\$ 807,171		\$ 348,804	\$ 1,155,975		\$ (826,187)	\$ 329,787		\$ 146,175
2013	Revenue	\$ 963,016	14.42%	\$ 320,845	\$ 281,834	\$ 1,961,018	\$ 2,563,697	38.4%	\$ 3,526,713	52.8%	\$ 2,580,891	\$ 6,107,604	91.5%	\$ 1,102,635	\$ 7,210,239	108.0%	\$ 6,676,415
	Expense	\$ 1,370,030	19.44%	\$ 450,689	\$ 578,099	\$ 450,182	\$ 1,478,970	21.0%	\$ 2,849,000	40.4%	\$ 2,122,550	\$ 4,971,550	70.5%	\$ 2,449,239	\$ 7,420,789	105.3%	\$ 7,047,256
	Net	\$ (407,014)		\$ (129,844)	\$ (296,265)	\$ 1,510,836	\$ 1,084,727		\$ 677,713		\$ 458,341	\$ 1,136,054		\$ (1,346,604)	\$ (210,550)		\$ (370,841)
2014	Revenue	\$ 1,444,219	17.27%	\$ 414,950	\$ 429,934	\$ 2,145,375	\$ 2,990,258	35.8%	\$ 4,434,477	53.0%	\$ 2,729,520	\$ 7,163,997	85.7%	\$ 1,027,533	\$ 8,191,531	97.9%	\$ 8,363,776
	Expense	\$ 1,800,027	21.56%	\$ 595,448	\$ 737,248	\$ 646,472	\$ 1,979,168	23.7%	\$ 3,779,196	45.3%	\$ 2,457,460	\$ 6,236,656	74.7%	\$ 2,077,801	\$ 8,314,456	99.6%	\$ 8,348,073
	Net	\$ (355,808)		\$ (180,499)	\$ (307,314)	\$ 1,498,903	\$ 1,011,089		\$ 655,281		\$ 272,060	\$ 927,342		\$ (1,050,267)	\$ (122,926)		\$ 15,703
2015	Revenue	\$ 1,580,635	18.81%	\$ 640,878	\$ 440,751	\$ 2,297,404	\$ 3,379,033	40.2%	\$ 4,959,668	59.0%	\$ 2,808,561	\$ 7,768,229	92.4%	\$ 621,039	\$ 8,389,269	99.8%	\$ 8,404,925
	Expense	\$ 1,787,216	21.29%	\$ 589,625	\$ 666,436	\$ 883,674	\$ 2,139,735	25.5%	\$ 3,926,952	46.8%	\$ 2,457,156	\$ 6,384,108	76.1%	\$ 1,926,258	\$ 8,310,366	99.0%	\$ 8,393,568
	Net	\$ (206,581)		\$ 51,253	\$ (225,685)	\$ 1,413,730	\$ 1,239,298		\$ 1,032,716		\$ 351,405	\$ 1,384,121		\$ (1,305,218)	\$ 78,903		\$ 11,357
2016	Revenue	\$ 1,455,155	17.22%	\$ 386,636	\$ 716,893	\$ 2,011,233	\$ 3,114,762	36.9%	\$ 4,569,917	54.1%	\$ 2,637,240	\$ 7,207,157	85.3%	\$ 977,817	\$ 8,184,973	96.8%	\$ 8,452,124
	Expense	\$ 1,665,103	19.71%	\$ 577,842	\$ 565,461	\$ 660,696	\$ 1,803,999	21.4%	\$ 3,469,102	41.1%	\$ 2,556,806	\$ 6,025,907	71.3%	\$ 1,935,041	\$ 7,960,948	94.2%	\$ 8,448,387
	Net	\$ (209,948)		\$ (191,205)	\$ 151,432	\$ 1,350,537	\$ 1,310,764		\$ 1,100,815		\$ 80,434	\$ 1,181,250		\$ (957,225)	\$ 224,025		\$ 3,737
2017	Revenue	\$ 985,131	11.56%	\$ 394,040	\$ 515,091	\$ 2,457,725	\$ 3,366,856	39.5%	\$ 4,351,988	51.1%	\$ 3,063,935	\$ 7,415,922	87.0%	\$ 1,096,203	\$ 8,512,125	99.9%	\$ 8,524,852
	Expense	\$ 1,708,453	19.83%	\$ 483,989	\$ 630,785	\$ 981,322	\$ 2,096,096	24.3%	\$ 3,804,549	44.2%	\$ 2,345,189	\$ 6,149,738	71.4%	\$ 2,042,134	\$ 8,191,871	95.1%	\$ 8,614,925
	Net	\$ (723,322)		\$ (89,949)	\$ (115,694)	\$ 1,476,403	\$ 1,270,761		\$ 547,439		\$ 718,746	\$ 1,266,184		\$ (945,931)	\$ 320,254		\$ (90,073)
2018	Revenue	\$ 1,023,845	12.00%	\$ 378,821	\$ 591,314	\$ 2,437,683	\$ 3,407,818	39.9%	\$ 4,431,663	52.0%	\$ 3,115,869	\$ 7,547,533	88.5%	\$ 1,094,630	\$ 8,642,163	101.3%	\$ 8,530,595
	Expense	\$ 1,665,262	19.04%	\$ 637,386	\$ 576,395	\$ 951,898	\$ 2,165,679	24.8%	\$ 3,830,941	43.8%	\$ 2,205,213	\$ 6,036,154	69.0%	\$ 2,123,397	\$ 8,159,551	93.3%	\$ 8,746,759
	Net	\$ (641,417)		\$ (258,565)	\$ 14,919	\$ 1,485,785	\$ 1,242,139		\$ 600,722		\$ 910,657	\$ 1,511,379		\$ (1,028,766)	\$ 482,612		
2019	Revenue	\$ 1,031,330	11.76%	\$ 422,676	\$ 581,235	\$ 2,435,007	\$ 3,438,917	39.2%	\$ 4,470,248	51.0%	\$ 3,154,418	\$ 7,624,666	86.9%	\$ 1,130,129	\$ 8,754,795	99.8%	\$ 8,770,170
	Expense	\$ 1,560,257	18.37%	\$ 635,564	\$ 882,517	\$ 773,572	\$ 2,291,653	27.0%	\$ 3,851,911	45.3%	\$ 2,289,592	\$ 6,141,503	72.3%	\$ 2,219,138	\$ 8,360,641	98.4%	\$ 8,494,828
	Net	\$ (528,927)		\$ (212,888)	\$ (301,282)	\$ 1,661,434	\$ 1,147,264		\$ 618,337		\$ 864,826	\$ 1,483,163		\$ (1,089,009)	\$ 394,154		\$ 275,342
2020	Revenue	\$ 1,005,907	11.04%	\$ 22,907	\$ 85,773	\$ 2,005,840	\$ 2,114,520	23.2%	\$ 3,120,427	34.2%	\$ 2,379,617	\$ 5,500,044	60.3%	\$ 549,709	\$ 6,049,752	66.4%	\$ 9,114,321
	Expense	\$ 1,589,896	17.84%	\$ 482,749	\$ 336,275	\$ 296,570	\$ 1,115,594	12.5%	\$ 2,705,490	30.4%	\$ 1,457,462	\$ 4,162,953	46.7%	\$ 1,723,063	\$ 5,886,016	66.0%	\$ 8,911,720
	Net	\$ (583,989)		\$ (459,842)	\$ (250,502)	\$ 1,709,269	\$ 998,925		\$ 414,936		\$ 922,155	\$ 1,337,091		\$ (1,173,355)	\$ 163,736		\$ 202,601
2021	Revenue	\$ 483,818	7.08%	\$ 256,883	\$ 579,772	\$ 2,259,815	\$ 3,096,471	45.3%	\$ 3,580,288	52.4%	\$ -	\$ 3,580,288	52.4%	\$ -	\$ 3,580,288	52.4%	\$ 6,832,856
	Expense	\$ 1,071,398	15.83%	\$ 584,187	\$ 581,971	\$ 610,003	\$ 1,776,161	26.2%	\$ 2,847,559	42.1%	\$ -	\$ 2,847,559	42.1%	\$ -	\$ 2,847,559	42.1%	\$ 6,766,380
	Net	\$ (587,580)		\$ (327,304)	\$ (2,198)	\$ 1,649,812	\$ 1,320,310		\$ 732,730		\$ -	\$ 732,730		\$ -	\$ 732,730		\$ 66,476

**Operational Revenue & Expenses include the following funds:**  
 10 - Corporate & All Ancillary Funds: P&L - FICA - Audit - Liability - IMRF  
 11 - Corporate R&R  
 12 - Recreation R&R  
 20 - Recreation



### Year-to-Date (YTD) Revenue and Expenses Compared to Budget – OPERATING FUNDS

*Refer to Chart C-1*

- This graph compliments the preceding spreadsheet, and reflects revenue and expenses for Operating Funds.
  - YTD revenues are \$3,580,288 and represent 52.4% of the annual budget.
  - YTD expenses are \$2,847,559 and represent 42.1% of the annual budget.

### Year-to-Date (YTD) Revenue and Expenses as a % of Budget – OPERATING FUNDS - 5 Year History

*Refer to Chart C-2*

This graph reflects revenue and expenses for Operating Funds through the second quarter.

- The graph is strictly % based. As the annual budget targets vary from year to year, it should not be considered the only tool for measuring performance.

### Net Performance – OPERATING FUNDS - 5 Year History (1st Quarter)

*Refer to Chart C-3*

This graph reflects NET performance for Operating Funds for the 2<sup>nd</sup> quarter, as well as the 1<sup>st</sup> through 4<sup>th</sup> quarters of the fiscal year.

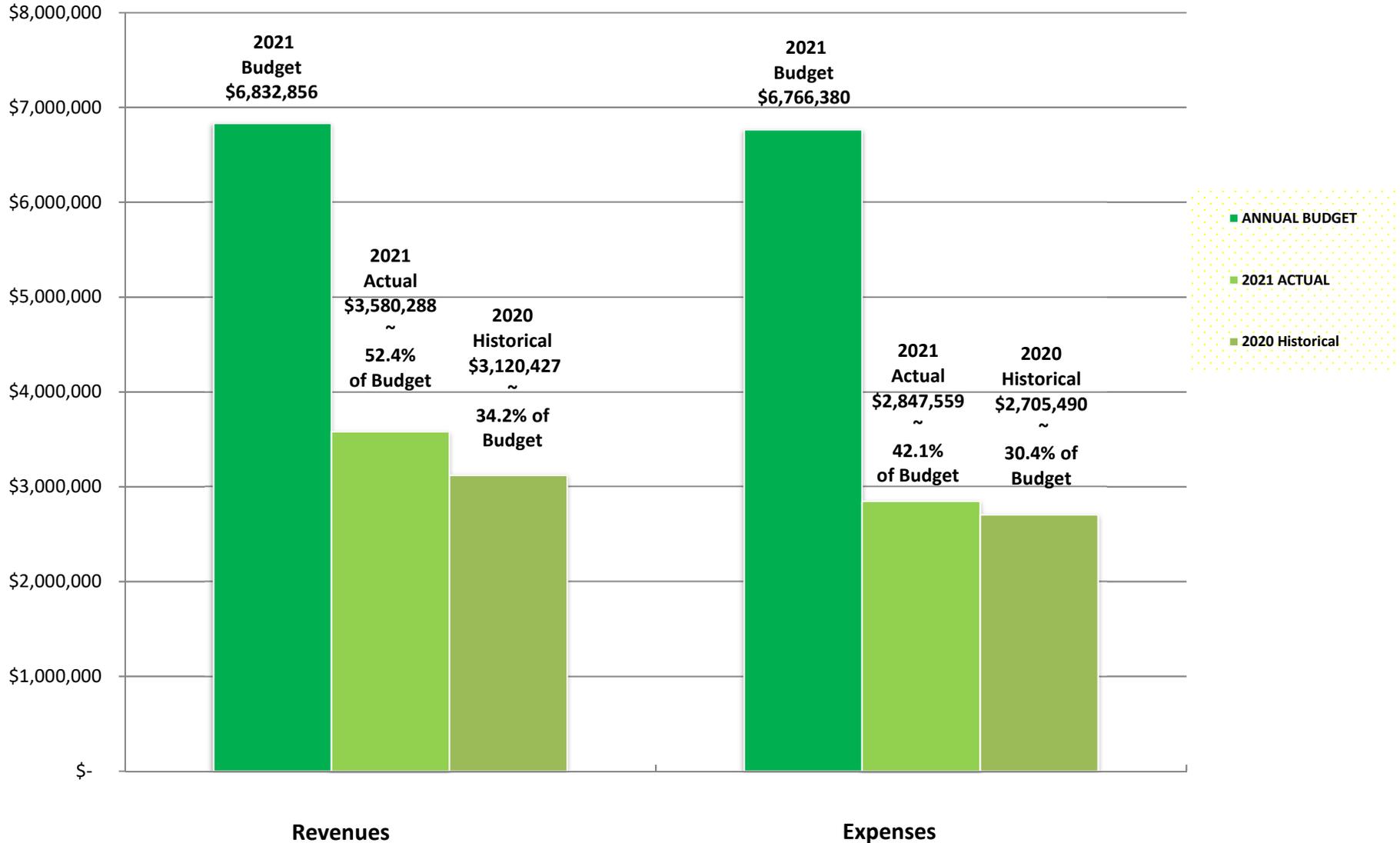
- The graph on the left includes a 5 year history of net performance **for the second quarter** only (Apr-May-June).
- The graph on the right includes a 5 year history of net performance **through the fourth quarter** (January –June).



**Carol Stream Park District**  
**YTD Revenue & Expense as a % Budget**  
**2nd Quarter - Fiscal Year Ending 12/31/21**

*(Chart C-1)*

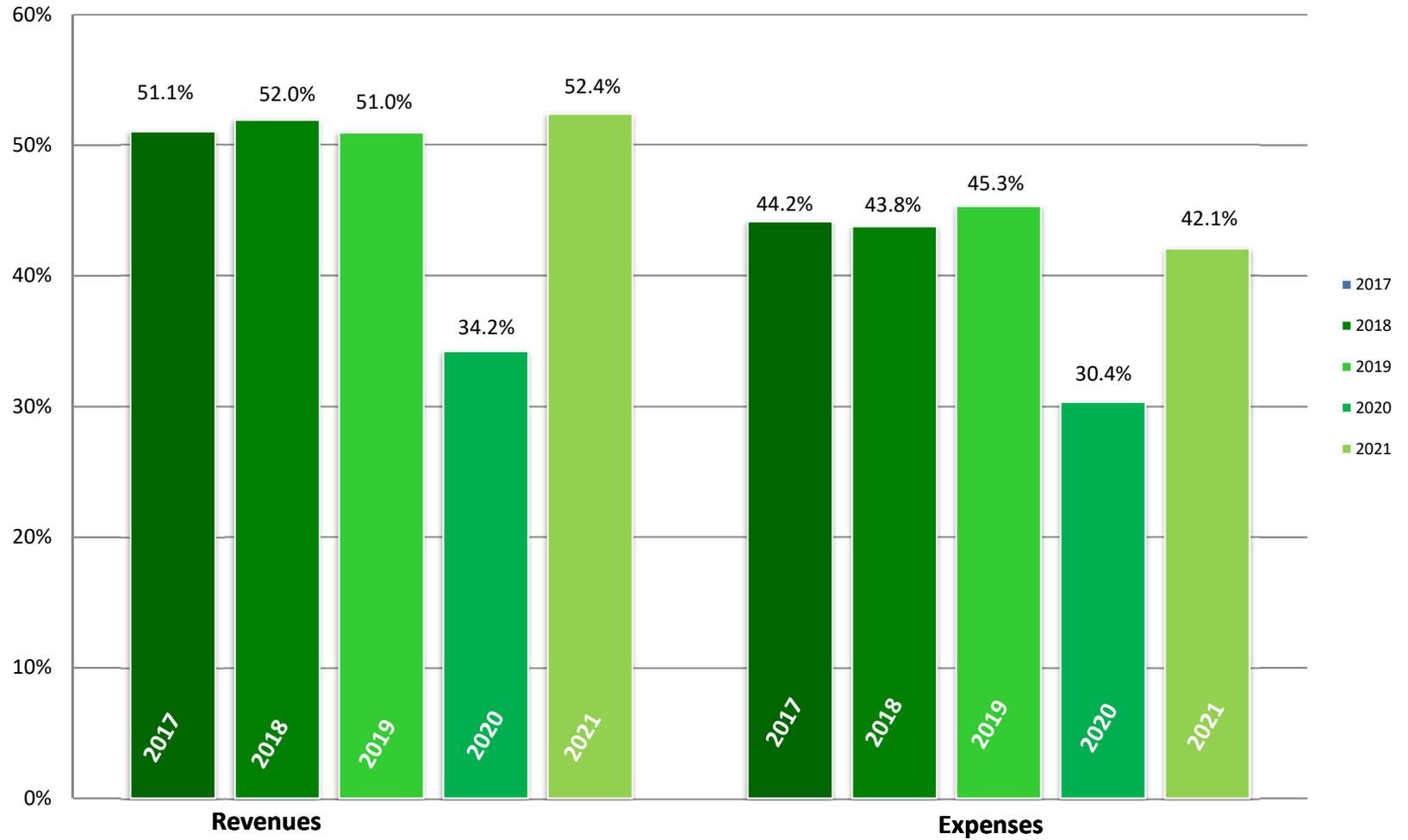
**OPERATING FUNDS**





**Carol Stream Park District**  
**YTD Revenue & Expense as a % of Budget**  
**2nd Quarter - Fiscal Year Ending 12/31/21**  
**OPERATING FUNDS - 5-Year History**

*(Chart C-2)*



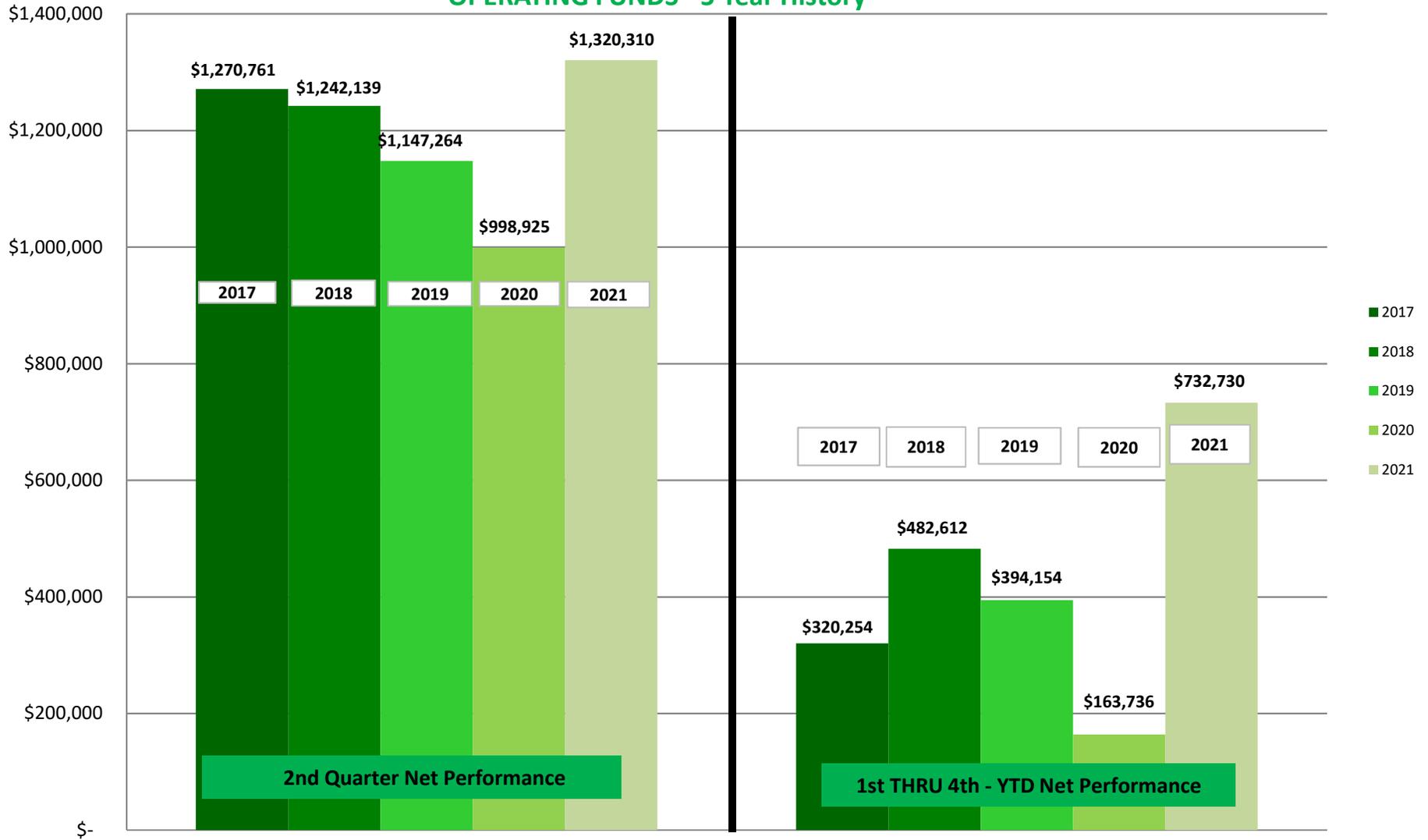


# Carol Stream Park District Net Performance

(Chart C-3)

## 2nd Quarter vs. 1st THRU 4th YTD - Fiscal Year Ending 12/31/21

### OPERATING FUNDS - 5 Year History





**Year-to-Date (YTD) Revenue and Expenses – Monthly Comparison – RECREATION FUND**

**Refer to Chart D**

This report includes revenue, expense, and net performance of only the **Recreation Fund**. Ten years of data is included.

- **Second Quarter net performance of the Recreation Fund (Apr-June) is \$608,401**
  - The first major tax installment was received in June.
  - In 2017 we began utilizing a deferred revenue reporting system.
  - A combination of continuing cost controls and return of programming due to the State lifting restrictions have resulted in strongest net performance in 10 years.
    - ✓ Revenues while improving significantly from 2020 levels, are still below pre-Pandemic levels.
  
- **First Half net performance of the Recreation fund (Apr-June) is \$464,208.**
  - This is the strongest first half net performance in 5 years.
  - Expenses for the first half remain similar to those of Pandemic levels.
  - This temporary strategy is being used to recoup losses from 2020.



**Carol Stream Park District**  
**YTD Revenues & Expenses - Monthly Comparisons**  
**2nd Quarter - Fiscal Year Ending 12/31/21**  
*RECREATION FUND - Corresponds to Attachments D-1, D-2, and D-3*

(Chart D)

Fiscal Year	1st Quarter Totals	1st Qtr % of Annl Budget	April	May	June	2nd Quarter Totals	2nd Qtr % of Annl Budget	First Half Totals	YTD % of Annual Budget	3rd Qtr % of Annl Budget	1st-3rd Quarter YTD Totals	YTD % of Annual Budget	4th Quarter Totals	4th Qtr % of Annl Budget	1st-4th Quarter YTD Totals	YTD % of Annual Budget	Annual Recreation Budget	
2012	Revenue	\$ 849,275	22.2%	\$ 261,659	\$ 226,164	\$ 865,358	\$ 1,353,182	35.4%	\$ 2,202,456	57.6%	31.6%	\$ 3,409,848	89.1%	\$ 422,783	11.1%	\$ 3,832,632	100.2%	\$ 3,825,794
	Expense	\$ 744,693	20.1%	\$ 248,923	\$ 291,135	\$ 331,923	\$ 871,981	23.5%	\$ 1,616,674	43.6%	34.1%	\$ 2,881,098	77.7%	\$ 855,632	23.1%	\$ 3,736,730	100.8%	\$ 3,706,940
	Net	\$ 104,582		\$ 12,736	\$ (64,971)	\$ 533,435	\$ 481,200		\$ 585,782			\$ 528,750		\$ (432,849)		\$ 95,901		\$ 118,853
2013	Revenue	\$ 865,392	20.0%	\$ 270,990	\$ 258,464	\$ 888,241	\$ 1,417,695	32.8%	\$ 2,283,087	52.9%	34.3%	\$ 3,762,271	87.1%	\$ 912,037	21.1%	\$ 4,674,308	108.3%	\$ 4,317,643
	Expense	\$ 755,404	17.2%	\$ 268,951	\$ 315,767	\$ 299,419	\$ 884,138	20.1%	\$ 1,639,542	37.3%	31.6%	\$ 3,029,195	68.9%	\$ 1,728,325	39.3%	\$ 4,757,520	108.2%	\$ 4,395,662
	Net	\$ 109,988		\$ 2,039	\$ (57,304)	\$ 588,822	\$ 533,557		\$ 643,545			\$ 733,076		\$ (816,288)		\$ (83,212)		\$ (78,019)
2014	Revenue	\$ 1,311,311	23.3%	\$ 355,325	\$ 353,141	\$ 1,022,393	\$ 1,730,859	30.8%	\$ 3,042,170	54.1%	28.1%	\$ 4,623,366	82.2%	\$ 883,323	15.7%	\$ 5,506,689	97.9%	\$ 5,622,602
	Expense	\$ 1,208,079	21.8%	\$ 413,032	\$ 437,179	\$ 442,559	\$ 1,292,770	23.4%	\$ 2,500,849	45.2%	30.9%	\$ 4,212,101	76.2%	\$ 1,274,089	23.0%	\$ 5,486,190	99.2%	\$ 5,529,656
	Net	\$ 103,232		\$ (57,707)	\$ (84,039)	\$ 579,835	\$ 438,089		\$ 541,321			\$ 411,265		\$ (390,766)		\$ 20,498		\$ 92,946
2015	Revenue	\$ 1,320,736	22.8%	\$ 331,692	\$ 360,019	\$ 1,159,537	\$ 1,851,249	32.0%	\$ 3,171,985	54.8%	29.1%	\$ 4,853,094	83.9%	\$ 593,415	10.3%	\$ 5,446,509	94.2%	\$ 5,783,771
	Expense	\$ 1,210,282	20.9%	\$ 411,434	\$ 429,483	\$ 492,487	\$ 1,333,404	23.1%	\$ 2,543,686	44.0%	30.3%	\$ 4,295,513	74.3%	\$ 1,298,459	22.5%	\$ 5,593,972	96.8%	\$ 5,778,387
	Net	\$ 110,454		\$ (79,742)	\$ (69,463)	\$ 667,050	\$ 517,845		\$ 628,299			\$ 557,581		\$ (705,044)		\$ (147,463)		\$ 5,385
2016	Revenue	\$ 1,391,430	23.9%	\$ 335,731	\$ 648,918	\$ 844,947	\$ 1,829,597	31.5%	\$ 3,221,027	55.4%	25.7%	\$ 4,715,031	81.1%	\$ 829,269	14.3%	\$ 5,544,301	95.4%	\$ 5,813,394
	Expense	\$ 1,165,618	20.3%	\$ 389,727	\$ 403,019	\$ 442,231	\$ 1,234,977	21.5%	\$ 2,400,594	41.8%	31.3%	\$ 4,197,636	73.1%	\$ 1,274,763	22.2%	\$ 5,472,399	95.4%	\$ 5,738,668
	Net	\$ 225,812		\$ (53,995)	\$ 245,899	\$ 402,716	\$ 594,620		\$ 820,432			\$ 517,395		\$ (445,494)		\$ 71,902		\$ 74,726
2017	Revenue	\$ 918,039	15.6%	\$ 351,209	\$ 401,130	\$ 1,231,843	\$ 1,984,181	33.7%	\$ 2,902,220	49.3%	32.3%	\$ 4,801,814	81.6%	\$ 944,567	16.0%	\$ 5,746,381	97.6%	\$ 5,887,257
	Expense	\$ 1,191,900	20.6%	\$ 319,800	\$ 433,236	\$ 688,175	\$ 1,441,211	25.0%	\$ 2,633,111	45.6%	28.5%	\$ 4,281,391	74.1%	\$ 1,366,874	23.7%	\$ 5,648,265	97.8%	\$ 5,774,176
	Net	\$ (273,861)		\$ 31,409	\$ (32,107)	\$ 543,667	\$ 542,970		\$ 269,109			\$ 520,423		\$ (422,307)		\$ 98,117		\$ 113,081
2018	Revenue	\$ 945,957	16.2%	\$ 339,925	\$ 439,243	\$ 1,213,335	\$ 1,992,503	34.0%	\$ 2,938,460	50.2%	33.5%	\$ 4,897,985	83.6%	\$ 947,719	16.2%	\$ 5,845,704	99.8%	\$ 5,856,681
	Expense	\$ 1,087,307	18.9%	\$ 428,304	\$ 390,450	\$ 675,711	\$ 1,494,465	26.0%	\$ 2,581,772	44.9%	28.3%	\$ 4,210,237	73.2%	\$ 1,414,627	24.6%	\$ 5,624,865	97.8%	\$ 5,751,202
	Net	\$ (141,350)		\$ (88,379)	\$ 48,794	\$ 537,623	\$ 498,038		\$ 356,688			\$ 687,748		\$ (466,908)		\$ 220,839		\$ 105,479
2019	Revenue	\$ 964,168	16.2%	\$ 362,380	\$ 436,925	\$ 1,218,203	\$ 2,017,508	33.9%	\$ 2,981,676	50.1%	32.2%	\$ 4,897,515	82.4%	\$ 970,735	16.3%	\$ 5,868,250	98.7%	\$ 5,946,852
	Expense	\$ 1,041,681	17.9%	\$ 403,291	\$ 601,194	\$ 558,950	\$ 1,563,435	26.8%	\$ 2,605,116	44.7%	28.8%	\$ 4,280,857	73.5%	\$ 1,470,119	25.2%	\$ 5,750,976	98.7%	\$ 5,825,193
	Net	\$ (77,513)		\$ (40,911)	\$ (164,269)	\$ 659,254	\$ 454,074		\$ 376,560			\$ 616,658		\$ (499,384)		\$ 117,274		\$ 121,659
2020	Revenue	\$ 949,904	15.9%	\$ (22,170.74)	\$ 13,454.54	\$ 589,039.85	\$ 580,324	9.7%	\$ 1,530,228	25.6%	17.2%	\$ 2,559,117	42.8%	\$ 395,788	6.6%	\$ 2,954,905	49.5%	5,974,574
	Expense	\$ 1,058,794	17.9%	\$ 260,344.55	\$ 152,606.36	\$ 147,348.98	\$ 560,300	9.5%	\$ 1,619,094	27.4%	13.8%	\$ 2,432,369	41.2%	\$ 770,165	13.0%	\$ 3,202,534	54.2%	5,908,337
	Net	\$ (108,890)		\$ (282,515.29)	\$ (139,151.82)	\$ 441,690.87	\$ 20,024		\$ (88,866)			\$ 126,748		\$ (374,378)		\$ (247,629)		\$ 66,237
2021	Revenue	\$ 407,741	10.1%	\$ 221,768	\$ 367,599	\$ 1,121,678	\$ 1,711,044	42.3%	\$ 2,118,785	52.4%	0.0%	\$ 2,118,785	52.4%	\$ -	0.0%	\$ 2,118,785	52.4%	4,047,331
	Expense	\$ 551,933	13.7%	\$ 332,692	\$ 391,868	\$ 378,083	\$ 1,102,643	27.5%	\$ 1,654,576	41.2%	0.0%	\$ 1,654,576	41.2%	\$ -	0.0%	\$ 1,654,576	41.2%	4,014,876
	Net	\$ (144,193)		\$ (110,924)	\$ (24,270)	\$ 743,595	\$ 608,401		\$ 464,208			\$ 464,208		\$ -		\$ 464,208		\$ 32,455



### **Year-to-Date Revenue and Expenses as a % of Budget – RECREATION FUND**

***Refer to Chart D-1***

This graph compliments the preceding spreadsheet, and reflects the year-to-date revenue and expenses for the Recreation Fund.

- YTD revenue is \$2,118,785 and represents 52.4% of the annual budget.
- YTD expenses are \$1,654,576 represents 41.2% of the annual budget.

### **Year-to-Date Revenue and Expenses as a % of Budget – 5 Year History**

***Refer to Chart D-2***

This graph reflects revenue and expenses for the Recreation Fund as a percentage of the budget.

- As the annual budget targets vary from year to year, so does percentage of performance.

### **Net Performance – 5 Year History (1st Quarter vs. 1<sup>st</sup>- 4<sup>th</sup> Quarter)**

***Refer to Chart D-3***

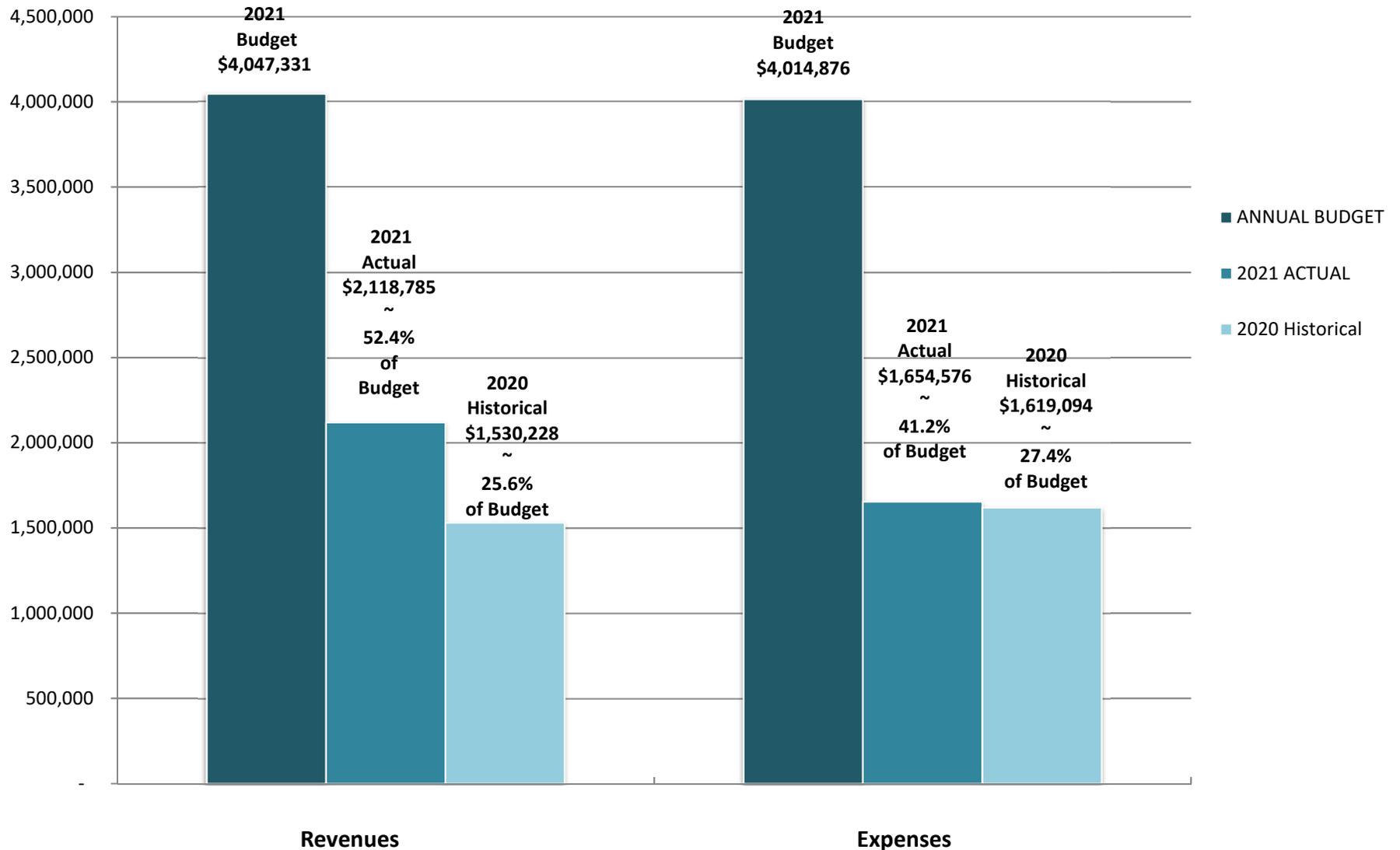
This graph reflects NET performance for the Recreation Fund.

- The graph on the left includes net performance for the second quarter only (April-May-June).
- The graph on the right includes NET performance through the fourth quarter (January –June).



**Carol Stream Park District**  
**YTD Revenue & Expenses as a % of Budget**  
**2nd Quarter - Fiscal Year Ending 12/31/21**  
RECREATION FUND

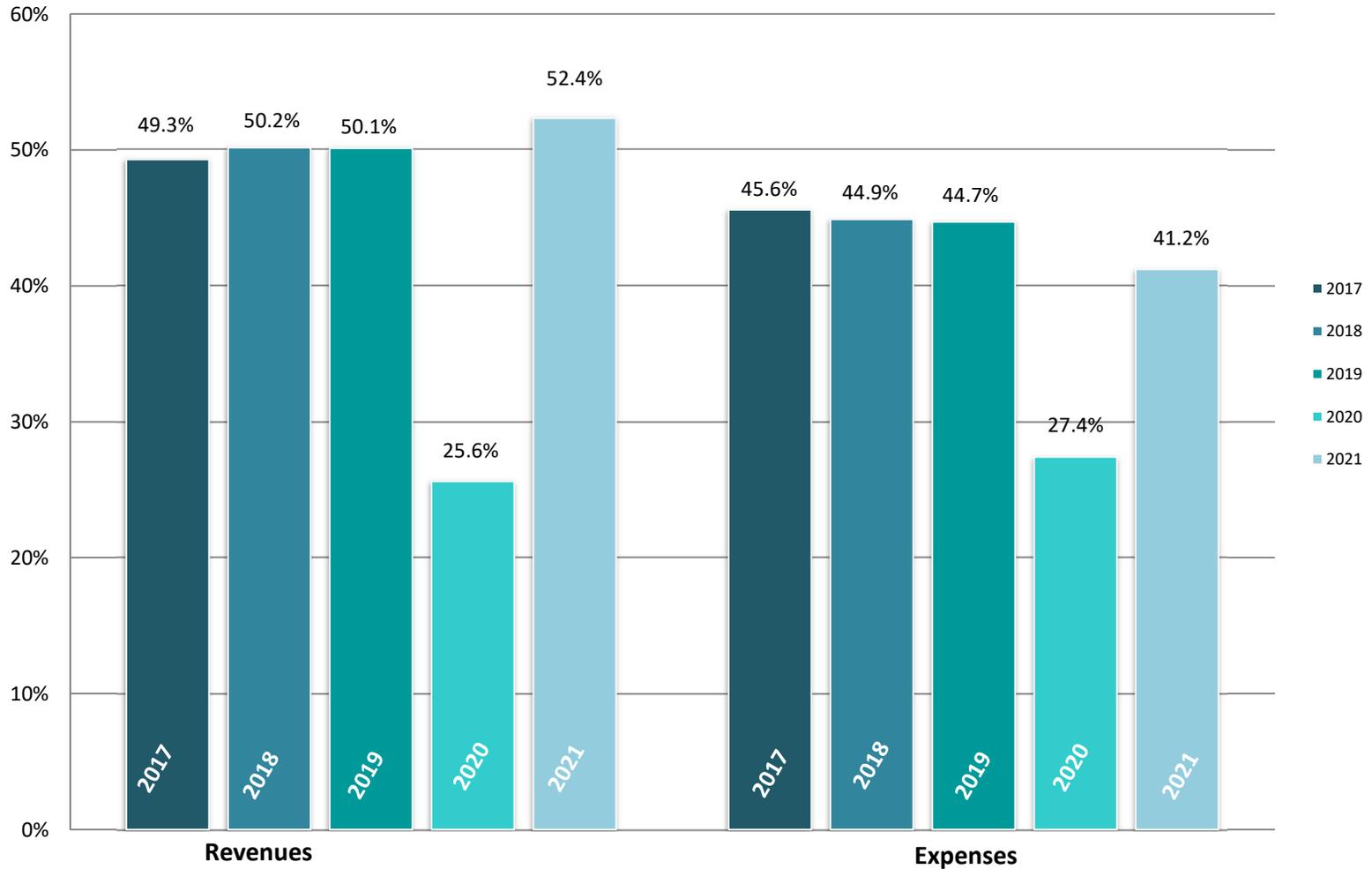
*(Chart D-1)*





**Carol Stream Park District**  
**YTD Revenue & Expense as a % of Budget**  
**2nd Quarter - Fiscal Year Ending 12/31/21**  
**RECREATION FUNDS - 5-Year History**

*(Chart D-2)*





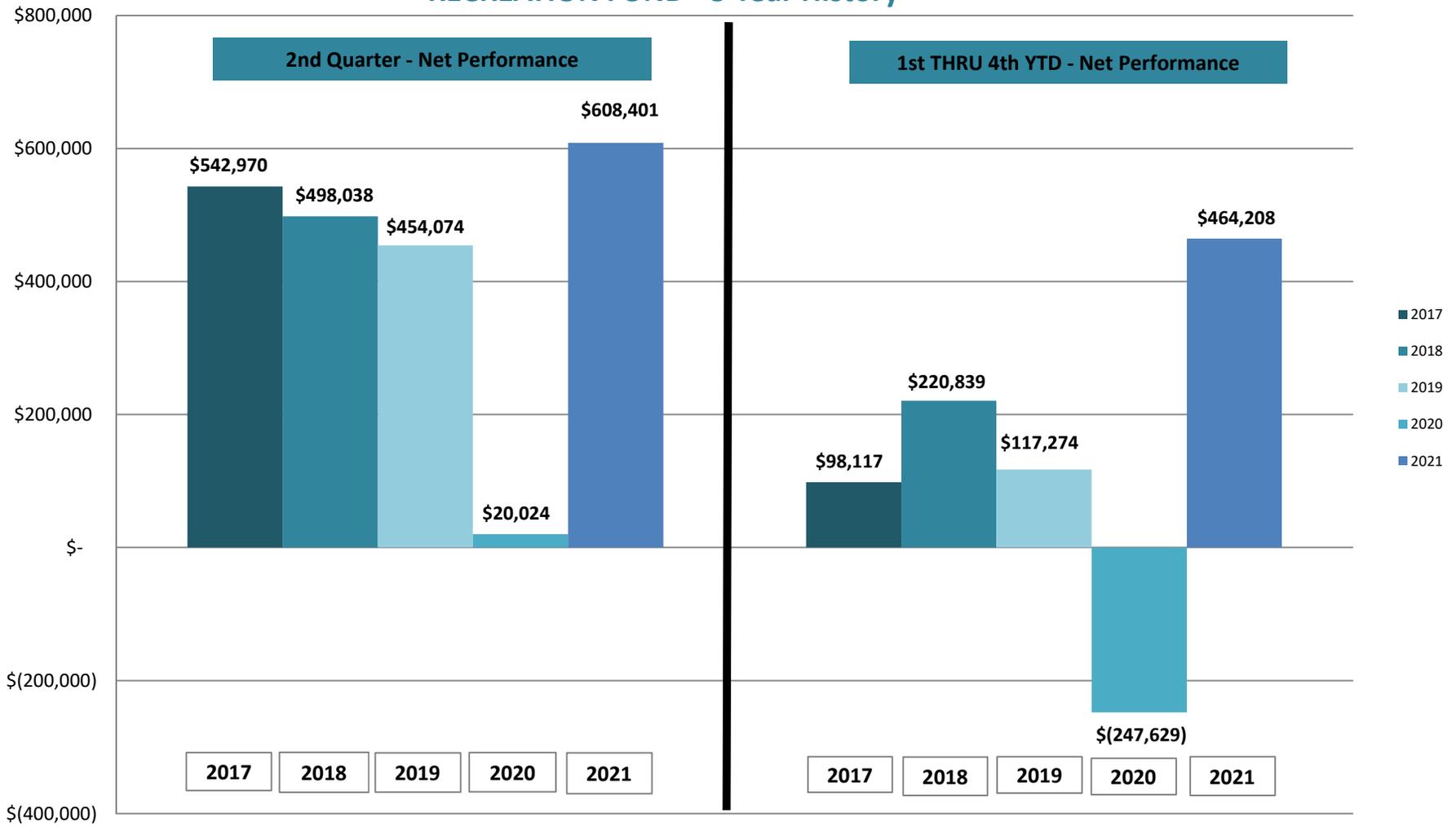
# Carol Stream Park District

## Net Performance

(Chart D-3)

### 2nd Quarter - Fiscal Year Ending 12/31/21

#### RECREATION FUND - 5 Year History





## Capital / Cap-Exempt / Special Recreation Revenues and Expenses – Monthly Comparison

*Refer to Chart E*

This report includes performance for the following funds:

- Special Recreation
  - Working Cash
  - Bond & Interest
  - Capital (and Capital Repair & Replacement)
- Special Recreation is a special use (restricted) fund.
  - The May 2021 Bond proceeds were recognized.
  - Performance is also a result of timing (when taxes are received for bond payments).

### **Bonds:**

- Five bond and interest payments were made in the second quarter totaling \$615,493.50:
  - 2016 \$259,212.50
  - 2020A \$2,900.00
  - 2020B \$13,888.00
  - 2020C \$230,875.00
  - 2020D \$108,618.00
- These payments are in line with our debt schedule; tax receipts are levied to make these payments.



**Carol Stream Park District**  
**Comparison of Monthly Capital, Cap-Exempt, & Special Recreation Funds**  
**2nd Quarter - Fiscal Year Ending 12/31/2021**

Fiscal Year	1st Quarter Totals	April	May	June	2nd Quarter Totals	First Half YTD	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL
2012 Revenue	\$ 18,695	\$ 144,170.79	\$ 1,200.03	\$ 1,701,958.19	\$ 1,847,329	\$ 1,866,024	\$ 1,574,986	\$ 446,997	\$ 3,888,007
2012 Expense	\$ 1,261,338	\$ 1,009,542.05	\$ 1,092,518.63	\$ 1,027,860.89	\$ 3,129,922	\$ 4,391,259	\$ 2,305,235	\$ 6,644,325	\$ 13,340,819
2012 Net	\$ (1,242,643)	\$ (865,371)	\$ (1,091,319)	\$ 674,097	\$ (1,282,593)	\$ (2,525,235)	\$ (730,249)	\$ (6,197,327)	\$ (9,452,812)
2013 Revenue	\$ 15,317,988	\$ 17,900.85	\$ 132,791.18	\$ 1,467,263.08	\$ 1,617,955	\$ 16,935,943	\$ 1,486,945	\$ 592,649	\$ 19,015,537
2013 Expense	\$ 5,219,450	\$ 1,596,948.73	\$ 1,857,531.96	\$ (1,974,499.00)	\$ 1,479,982	\$ 6,699,432	\$ 4,657,364	\$ 3,605,840	\$ 14,962,636
2013 Net	\$ 10,098,538	\$ (1,579,048)	\$ (1,724,741)	\$ 3,441,762	\$ 137,973	\$ 10,236,511.42	\$ (3,170,419)	\$ (3,013,192)	\$ 4,052,901
2014 Revenue	\$ 1,076,298	\$ 141,849.42	\$ 8,781.58	\$ 1,920,733.99	\$ 2,071,365	\$ 3,147,663	\$ 1,858,541	\$ 1,306,951	\$ 6,313,155
2014 Expense	\$ 905,849	\$ 704,597.08	\$ 694,129.11	\$ (166,324.60)	\$ 1,232,402	\$ 2,138,251	\$ 1,946,807	\$ 3,598,705	\$ 7,683,762
2014 Net	\$ 170,449	\$ (562,748)	\$ (685,348)	\$ 2,087,059	\$ 838,963	\$ 1,009,413	\$ (88,266)	\$ (2,291,754)	\$ (1,370,608)
2015 Revenue	\$ 541	\$ 133,000	\$ 556	\$ 2,092,409	\$ 2,225,965	\$ 2,226,506	\$ 1,997,931	\$ 658,252	\$ 4,882,688
2015 Expense	\$ 329,094	\$ 691,396	\$ (130,457)	\$ 513,064	\$ 1,074,003	\$ 1,403,096	\$ 824,760	\$ 3,272,047	\$ 5,499,903
2015 Net	\$ (328,552)	\$ (558,396)	\$ 131,013	\$ 1,579,344	\$ 1,151,962	\$ 823,410	\$ 1,173,170	\$ (2,613,795)	\$ (617,215)
2016 Revenue	\$ 5,462	\$ 141,440	\$ 7,813	\$ 2,267,991	\$ 2,417,244	\$ 2,422,706	\$ 2,087,583	\$ 331,267	\$ 4,841,556
2016 Expense	\$ 313,902	\$ 946,707	\$ 126,924	\$ 420,303	\$ 1,493,934	\$ 1,807,836	\$ 1,020,624	\$ 3,634,390	\$ 6,462,850
2016 Net	\$ (308,440)	\$ (805,266)	\$ (119,111)	\$ 1,847,687	\$ 923,310	\$ 614,870	\$ 1,066,959	\$ (3,303,123)	\$ (1,621,294)
2017 Revenue	\$ 7,805	\$ 133,897	\$ 398	\$ 2,446,870	\$ 2,581,166	\$ 2,588,971	\$ 2,332,412	\$ 147,052	\$ 5,068,435
2017 Expense	\$ 241,518	\$ 828,754	\$ 177,051	\$ 571,363	\$ 1,577,168	\$ 1,818,686	\$ 592,324	\$ 3,560,179	\$ 5,971,189
2017 Net	\$ (233,713)	\$ (694,856)	\$ (176,653)	\$ 1,875,507	\$ 1,003,998	\$ 770,286	\$ 1,740,088	\$ (3,413,127)	\$ (902,754)
2018 Revenue	\$ 7,880	\$ 151,325	\$ 145,061	\$ 2,502,831	\$ 2,799,217	\$ 2,807,097	\$ 2,272,188	\$ 254,507	\$ 5,333,792
2018 Expense	\$ 132,247	\$ 758,068	\$ (11,326)	\$ 435,281	\$ 1,182,023	\$ 1,314,271	\$ 393,179	\$ 3,893,564	\$ 5,601,013
2018 Net	\$ (124,367)	\$ (606,743)	\$ 156,387	\$ 2,067,550	\$ 1,617,194	\$ 1,492,826	\$ 1,879,009	\$ (3,639,057)	\$ (267,221)
2019 Revenue	\$ 16,972	\$ 2,824	\$ 136,330	\$ 2,621,814	\$ 2,760,968	\$ 2,777,940	\$ 2,641,252	\$ 311,884	\$ 5,731,076
2019 Expense	\$ 119,739	\$ 812,049	\$ 80,171	\$ 648,083	\$ 1,540,303	\$ 1,660,043	\$ 562,703	\$ 4,135,842	\$ 6,358,587
2019 Net	\$ (102,767)	\$ (809,225)	\$ 56,158	\$ 1,973,731	\$ 1,220,665	\$ 1,117,898	\$ 2,078,549	\$ (3,823,958)	\$ (627,511)
2020 Revenue	\$ 13,090	\$ 135,109	\$ 45,375	\$ 2,695,266	\$ 2,875,751	\$ 2,888,841	\$ 2,560,187	\$ 276,610	\$ 5,725,638
2020 Expense	\$ 58,997	\$ 638,623	\$ 81,816	\$ 496,690	\$ 1,217,129	\$ 1,276,126	\$ 291,263	\$ 4,417,503	\$ 5,984,892
2020 Net	\$ (45,907)	\$ (503,514)	\$ (36,441)	\$ 2,198,576	\$ 1,658,622	\$ 1,612,715	\$ 2,268,924	\$ (4,140,893)	\$ (259,254)
2021 Revenue	\$ 26,976	\$ 8	\$ 4,068,516	\$ 2,335,954	\$ 6,404,478	\$ 6,431,454	\$ -	\$ -	\$ 6,431,454
2021 Expense	\$ 126,802	\$ 398,105	\$ 56,539	\$ 475,050	\$ 929,694	\$ 1,056,496	\$ -	\$ -	\$ 1,056,496
2021 Net	\$ (99,826)	\$ (398,097)	\$ 4,011,977	\$ 1,860,904	\$ 5,474,784	\$ 5,374,957	\$ -	\$ -	\$ 5,374,957

**Capital & Cap-Exempt Funds Include:**

- 25 - Special Recreation
- 29 - Working Cash
- 34 & 42 - Capital

## Investments for Fiscal 2021

*Refer to Chart F*

The chart is a summary of the District's investments for the current fiscal year.

- Average interest earned during the second quarter is **.521%**. Lowered federal lending rates resulted in lower interest rates.
  - The cumulative average for interest earned in 2020 was 1.570%
  - The cumulative average for interest earned in 2019 was 2.342%
  - The cumulative average for interest earned in 2018 was 1.999%
  - The cumulative average for interest earned in 2017 was 1.083%
  - The cumulative average for interest earned in 2016 was 0.504%
  - The cumulative average for interest earned in 2015 was 0.403%
  - The cumulative average for interest earned in 2014 was 0.320%
  - The cumulative average for interest earned in 2013 was 0.211%
  - The cumulative average for interest earned in 2012 was 0.299%
  
- Investments are scheduled in line with statutory limitations, the District's investment policy, spending needs and project schedules.



## Carol Stream Park District Investments

2nd Quarter - Fiscal Year Ending 12/31/21

Illinois Trust	Fund Balance Investments	TERM	RATE	2021 YTD BALANCE INVESTED	2021 Actual Interest RECEIVED
Illinois Trust \$		Q2/21	1.044%	\$ 985,000.00	\$ 14,167.21
PMA	Capital Repair/Replacement Investments	TERM	RATE	2021 YTD BALANCE INVESTED	2021 Actual Interest RECEIVED
R/R \$		Q2/21	0.880%	\$ 249,500.00	\$ 11,728.20
PMA	2021 Capital Investments	TERM	RATE	2021 YTD BALANCE INVESTED	2021 Actual Interest RECEIVED
2021 Capital \$		Q2/21	0.123%	\$ 998,400.00	\$ -
	<b>TOTAL INVESTMENTS</b>			\$ 1,983,400.00	\$ 14,167.21
6/30/2021	iPRIME Funds (Liquid \$-R/R)		0.037%	\$ 357,837.70	\$ 44.22
6/30/2021	iPRIME Funds (Liquid \$-Capital)		0.037%	\$ 2,704,849.48	\$ 157.56
Contains Grant \$		Q2/21	0.037%		
	<b>TOTAL CAPITAL + FUND BALANCE \$</b>			\$ 4,688,249.48	\$ 14,324.77
		<u>includes liquid capital \$</u>	<u>avg %</u>	2020 YTD BALANCE INVESTED/LIQUID	2021 Actual Interest RECEIVED
		Q2	0.521%		



### **Recreation/Operational Repair & Replacement Fund**

**Refer to Chart G**

- Reflects a running total of the earned revenue dollars being shifted to a **Recreation Operational Repair & Replacement Fund** to reduce reliance on debt issuance for improvements.
- The only earnings budgeted for 2021 are those from fitness membership enrollment fees.
- The District plans to reinstitute dedicated transfers in the 2022 budget year.

### **General/Operational Repair & Replacement Fund**

**Refer to Chart H**

- Reflects a running total of the earned revenue dollars being shifted to a **General Operational Repair & Replacement Fund** to reduce reliance on debt issuance for improvements.
- The District earned a small amount of revenue from Verizon's cell phone trade-in program.
- The only earnings budgeted for 2021 is from an IGA with Winfield Park District for usage of the Bark Park.
- The District plans to reinstitute dedicated transfers in the 2022 budget year.

### **Combined Recreation & General Operational Repair & Replacement Fund**

**Refer to Chart I**

- Snapshot of the audited beginning balances of both the General and Recreational Repair & Replacement Funds.
  - Balance of the General Operational R&R Fund is \$114,569.81
  - Balance of the Recreation Operational R&R Fund is \$479,116.08.

2nd Quarter - Fiscal Year Ending 12/31/21

(Chart G)

Carol Stream Park District  
Recreation Operational Repair/Replacement

	Program Surcharge	CSYFA / GBN Turf	Capital - Gym Rentals	D87 IGA / FVRC Pool	Fitness	Capital - CCWP	Capital - ETRC	Capital - McCaslin	Capital - CCMG	Capital - Concessions- CCWP	Capital - Concessions- McCaslin	Capital - Concessions- FVRC	Capital - Concessions- SRC	Totals	AS OF
	12-413/700	12-702	12-745	12-748	12-749	12-753	12-754	12-760	12-761	12-790	12-791	12-792	12-793		6/30/2021
<b>12/31/2011</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	<b>EB 2011</b>
Revenues		8,000.00	-	-	-	-	-	-	-	-	-	-	-	8,000.00	Revenues
Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
<b>12/31/2012</b>		8,000.00	-	-	-	-	-	-	-	-	-	-	-	8,000.00	<b>EB 2012</b>
Revenues		4,000.00	-	-	16,753.33	-	-	-	-	-	-	-	-	20,753.33	Revenues
Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
<b>12/31/2013</b>		12,000.00	-	-	16,753.33	-	-	-	-	-	-	-	-	28,753.33	<b>EB 2013</b>
Revenues		-	-	35,000.00	11,585.29	-	-	-	-	-	-	-	-	46,585.29	Revenues
Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
<b>12/31/2014</b>		12,000.00	-	35,000.00	28,338.62	-	-	-	-	-	-	-	-	75,338.62	<b>EB 2014</b>
Revenues		8,000.00	-	35,000.00	10,872.03	-	-	-	-	-	-	-	-	53,872.03	Revenues
Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
<b>12/31/2015</b>		20,000.00	-	70,000.00	39,210.65	-	-	-	-	-	-	-	-	129,210.65	<b>EB 2015</b>
Revenues		4,000.00	-	35,000.00	18,216.35	1,217.24	-	6,076.00	3,207.75	-	-	-	-	67,717.34	Revenues
Expenditures		-	-	-	(7,023.32)	-	-	-	-	-	-	-	-	(7,023.32)	Expenditures
<b>12/31/2016</b>		24,000.00	-	105,000.00	50,403.68	1,217.24	-	6,076.00	3,207.75	-	-	-	-	189,904.67	<b>EB 2016</b>
Revenues	13,942.00	4,000.00	-	35,000.00	47,469.56	3,445.25	390.00	7,393.75	3,184.25	-	-	-	-	114,824.81	Revenues
Expenditures	(5,567.00)	-	-	-	(12,647.54)	-	-	(4,370.00)	-	-	-	-	-	(22,584.54)	Expenditures
<b>12/31/2017</b>	8,375.00	28,000.00	-	140,000.00	85,225.70	4,662.49	390.00	9,099.75	6,392.00	-	-	-	-	282,144.94	<b>EB 2017</b>
Revenues	16,422.50	4,000.00	-	35,000.00	47,143.00	3,005.00	1,505.00	7,828.50	2,741.75	1,355.13	3,516.98	-	-	122,517.86	Revenues
Expenditures	(4,390.00)	-	-	-	(44,633.83)	(140.11)	-	(4,570.00)	(1,545.92)	-	-	-	-	(55,279.86)	Expenditures
<b>12/31/2018</b>	20,407.50	32,000.00	-	175,000.00	87,734.87	7,527.38	1,895.00	12,358.25	7,587.83	1,355.13	3,516.98	-	-	349,382.94	<b>EB 2018</b>
Revenues	19,494.25	-	4,964.60	35,000.00	39,651.35	2,962.37	1,584.00	7,315.75	2,882.50	1,482.98	3,869.89	70.08	-	119,277.77	Revenues
Expenditures	(2,367.91)	-	-	(14,685.00)	(19,519.60)	(6,270.00)	-	(12,270.00)	-	-	-	-	-	(55,112.51)	Expenditures
<b>12/31/2019</b>	37,533.84	32,000.00	4,964.60	195,315.00	107,866.62	4,219.75	3,479.00	7,404.00	10,470.33	2,838.11	7,386.87	70.08	-	413,548.20	<b>EB 2019</b>
Revenues	-	-	-	35,000.00	5,205.00	-	-	-	-	-	-	-	-	40,205.00	Revenues
Expenditures	-	-	(1,065.47)	-	(4,661.30)	-	-	-	(7,648.50)	-	-	-	-	(13,375.27)	Expenditures
<b>12/31/2020</b>	37,533.84	32,000.00	3,899.13	230,315.00	108,410.32	4,219.75	3,479.00	7,404.00	2,821.83	2,838.11	7,386.87	70.08	-	440,377.93	<b>EB 2020</b>
Revenues	-	-	-	35,000.00	7,130.00	-	-	1,000.00	-	-	-	-	-	43,130.00	Revenues
Expenditures	(2,643.85)	-	-	-	-	-	-	-	-	-	-	-	-	(2,643.85)	Expenditures
<b>12/31/2021</b>	34,889.99	32,000.00	3,899.13	265,315.00	115,540.32	4,219.75	3,479.00	8,404.00	2,821.83	2,838.11	7,386.87	70.08	-	480,864.08	<b>EB 2021</b>

**2nd Quarter - Fiscal Year Ending 12/31/21 (Chart H)**

**Carol Stream Park District**

**General Operational Repair/Replacement**

	General	Bark Park	IT Replace / Summary	Totals	AS OF
	11-7XX	11-724	11-713		6/30/2021
<b>12/31/2011</b>	-	-	-	-	<b>EB 2011</b>
Revenues	91,303.88	-	-	91,303.88	Revenues
Expenditures	(67,107.74)	-	-	(67,107.74)	Expenditures
<b>12/31/2012</b>	<b>24,196.14</b>	-	-	<b>24,196.14</b>	<b>EB 2012</b>
Revenues	16,414.58	-	-	16,414.58	Revenues
Expenditures	(1,450.85)	-	-	(1,450.85)	Expenditures
<b>12/31/2013</b>	<b>39,159.87</b>	-	-	<b>39,159.87</b>	<b>EB 2013</b>
Revenues	4,322.86	-	-	4,322.86	Revenues
Expenditures	(459.99)	-	-	(459.99)	Expenditures
<b>12/31/2014</b>	<b>43,022.74</b>	-	-	<b>43,022.74</b>	<b>EB 2014</b>
Revenues	6,834.97	-	-	6,834.97	Revenues
Expenditures	(30,916.54)	-	-	(30,916.54)	Expenditures
<b>12/31/2015</b>	<b>18,941.17</b>	-	-	<b>18,941.17</b>	<b>EB 2015</b>
Revenues	10,669.11	3,000.00	16,750.00	30,419.11	Revenues
Expenditures	-	-	-	-	Expenditures
<b>12/31/2016</b>	<b>29,610.28</b>	<b>3,000.00</b>	<b>16,750.00</b>	<b>49,360.28</b>	<b>EB 2016</b>
Revenues	5,518.63	-	12,300.00	17,818.63	Revenues
Expenditures	(9,348.00)	-	-	(9,348.00)	Expenditures
<b>12/31/2017</b>	<b>25,780.91</b>	<b>3,000.00</b>	<b>29,050.00</b>	<b>57,830.91</b>	<b>EB 2017</b>
Revenues	15,141.33	1,515.00	12,750.00	29,406.33	Revenues
Expenditures	-	-	-	-	Expenditures
<b>12/31/2018</b>	<b>40,922.24</b>	<b>4,515.00</b>	<b>41,800.00</b>	<b>87,237.24</b>	<b>EB 2018</b>
Revenues	14,707.45	2,085.00	12,150.00	28,942.45	Revenues
Expenditures	-	(2,021.57)	-	(2,021.57)	Expenditures
<b>12/31/2019</b>	<b>55,629.69</b>	<b>4,578.43</b>	<b>53,950.00</b>	<b>114,158.12</b>	<b>EB 2019</b>
Revenues	2,495.71	-	-	2,495.71	Revenues
Expenditures	(2,345.21)	(373.03)	-	(2,718.24)	Expenditures
<b>12/31/2020</b>	<b>55,780.19</b>	<b>4,205.40</b>	<b>53,950.00</b>	<b>113,935.59</b>	<b>EB 2020</b>
Revenues	634.22	-	-	634.22	Revenues
Expenditures	-	-	-	-	Expenditures
<b>12/31/2021</b>	<b>56,414.41</b>	<b>4,205.40</b>	<b>53,950.00</b>	<b>114,569.81</b>	<b>EB 2021</b>

**ALL Operational Repair & Replacement Funds - SNAPSHOT YTD  
2nd Quarter - Fiscal Year Ending 12/31/21**

(Chart I)

Carol Stream Park District General Operational Repair/Replacement					
	General	Bark Park	IT Replace / Summary	Totals	AS OF
	11-7XX	11-724	11-713		6/30/2021
12/31/2020	55,780.19	4,205.40	53,950.00	113,935.59	EB 2020
Revenues	634.22	-	-	634.22	Revenues
Expenditures	-	-	-	-	Expenditures
12/31/2021	56,414.41	4,205.40	53,950.00	114,569.81	EB 2021

Carol Stream Park District Recreation Operational Repair/Replacement															
	Program Surcharge	CSYFA / GBN Turf	Capital - Gym Rentals	D87 IGA / FVRC Pool	Fitness	Capital - CCWP	Capital - ETRC	Capital - McCaslin	Capital - CCMG	Capital - Concessions- CCWP	Capital - Concessions- McCaslin	Capital - Concessions- FVRC	Capital - Concessions- SRC	Totals	AS OF
	12-413/700	12-702	12-745	12-748	12-749	12-753	12-754	12-760	12-761	12-790	12-791	12-792	12-793		6/30/2021
12/31/2020	37,533.84	32,000.00	3,899.13	230,315.00	108,410.32	4,219.75	3,479.00	7,404.00	2,821.83	2,838.11	7,386.87	70.08	-	440,377.93	EB 2020
Revenues	-	-	-	35,000.00	6,382.00	-	-	-	-	-	-	-	-	41,382.00	Revenues
Expenditures	(2,643.85)	-	-	-	-	-	-	-	-	-	-	-	-	(2,643.85)	Expenditures
12/31/2021	34,889.99	32,000.00	3,899.13	265,315.00	114,792.32	4,219.75	3,479.00	7,404.00	2,821.83	2,838.11	7,386.87	70.08	-	479,116.08	EB 2021