



**Quarterly Treasurer's Report**  
*Fiscal Year Ending December 31, 2022*  
First Quarter

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

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



The following is the **Quarterly Treasurer's Report** for the Carol Stream Park District for the first quarter of fiscal year ending December 31, 2022.

### **Current Fund Balance**

**Refer to Chart A**

- The opening fund balances represent audited values.
- The ancillary funds (Paving, FICA, Audit, Liability, and IMRF) are charted 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 First Quarter **Combined Fund Balance is \$7,947,527**. This includes all operating, restricted use funds, the balance of the bond proceeds, capital, and repair & replacement dollars.
  - The first quarter ending fund balance for all **Operating Funds is \$2,363,034**. This compares favorably to the 2021 first quarter ending balance of \$1,394,076. Operating funds include:

<i>Corporate/Corporate R&amp;R</i>	<i>FICA</i>
<i>Recreation/Recreation R&amp;R</i>	<i>Audit</i>
<i>Paving &amp; Lighting</i>	<i>IMRF</i>
<i>Liability</i>	

- The **Year-to-Date (YTD) change in the Operating Fund Balance** from beginning balances reflects a decrease of \$556,809; this compares favorably to the first quarter decreases of \$701,516 in 2021, and \$583,989 in 2020.
  - First Quarter typically performs at a loss; the District is moving back to pre-COVID conditions with this more typical first quarter performance.
- Total **Capital Dollars** available are \$3,513,240.



Carol Stream Park District

(Chart A)

Current Fund Balance

1st Quarter - Fiscal Year Ending 12/31/22

	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>1/1/22 Bal: By Fund</b>	\$ 1,012,141	\$ 116,012	\$ 74,824	\$ 173,792	\$ 12,895	\$ 209,429	\$ 156,490	\$ 479,124	\$ 685,136	\$ 385,298	\$ 100,000	\$ 1,535,201	\$ 86,810	\$ 3,702,788.77	\$ 8,729,941
<b>1/1/22 Bal: Combined Funds</b>	\$ 1,755,583								\$ 1,164,260						
Fund Balance	\$ 1,639,571	\$ 116,012						\$ 479,124	\$ 685,136	\$ 385,298	\$ 100,000	\$ 1,535,201	\$ 86,810	\$ 3,702,789	\$ 8,729,941
January Net	\$ (132,204)	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,388)	\$ 52,430	\$ (3,516)	\$ -	\$ -	\$ (6,750)	\$ (27,420)	\$ (118,846)
<b>Fund Balance 1/31</b>	\$ 1,507,367	\$ 116,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 477,736	\$ 737,566	\$ 381,782	\$ 100,000	\$ 1,535,201	\$ 80,060	\$ 3,675,368	\$ 8,611,095
February Net	\$ (187,973)	\$ 1,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,150	\$ (55,352)	\$ (17,193)	\$ -	\$ (4,400)	\$ (29)	\$ (38,690)	\$ (298,470)
<b>Fund Balance 2/28</b>	\$ 1,319,394	\$ 117,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 481,886	\$ 682,213	\$ 364,590	\$ 100,000	\$ 1,530,801	\$ 80,031	\$ 3,636,678	\$ 8,312,625
March Net	\$ (172,709)	\$ 615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,683)	\$ (48,714)	\$ (2,075)	\$ -	\$ -	\$ (2,094)	\$ (123,438)	\$ (365,099)
<b>Fund Balance 3/31</b>	\$ 1,146,686	\$ 117,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,203	\$ 633,499	\$ 362,514	\$ 100,000	\$ 1,530,801	\$ 77,938	\$ 3,513,240	\$ 7,947,527
April Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 4/30</b>	\$ 1,146,686	\$ 117,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,203	\$ 633,499	\$ 362,514	\$ 100,000	\$ 1,530,801	\$ 77,938	\$ 3,513,240	\$ 7,947,527
May Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 5/31</b>	\$ 1,146,686	\$ 117,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,203	\$ 633,499	\$ 362,514	\$ 100,000	\$ 1,530,801	\$ 77,938	\$ 3,513,240	\$ 7,947,527
June Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 6/30</b>	\$ 1,146,686	\$ 117,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,203	\$ 633,499	\$ 362,514	\$ 100,000	\$ 1,530,801	\$ 77,938	\$ 3,513,240	\$ 7,947,527
July Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 7/31</b>	\$ 1,146,686	\$ 117,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,203	\$ 633,499	\$ 362,514	\$ 100,000	\$ 1,530,801	\$ 77,938	\$ 3,513,240	\$ 7,947,527
August Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 8/31</b>	\$ 1,146,686	\$ 117,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,203	\$ 633,499	\$ 362,514	\$ 100,000	\$ 1,530,801	\$ 77,938	\$ 3,513,240	\$ 7,947,527
September Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 9/30</b>	\$ 1,146,686	\$ 117,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,203	\$ 633,499	\$ 362,514	\$ 100,000	\$ 1,530,801	\$ 77,938	\$ 3,513,240	\$ 7,947,527
October Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 10/31</b>	\$ 1,146,686	\$ 117,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,203	\$ 633,499	\$ 362,514	\$ 100,000	\$ 1,530,801	\$ 77,938	\$ 3,513,240	\$ 7,947,527
November Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 11/30</b>	\$ 1,146,686	\$ 117,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,203	\$ 633,499	\$ 362,514	\$ 100,000	\$ 1,530,801	\$ 77,938	\$ 3,513,240	\$ 7,947,527
December Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>YTD Fund Balance</b>	\$ 1,146,686	\$ 117,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,203	\$ 633,499	\$ 362,514	\$ 100,000	\$ 1,530,801	\$ 77,938	\$ 3,513,240	\$ 7,947,527
	<b>Corporate/CorpR&amp;R/Ancillary</b>							<b>Recreation/RecR&amp;R</b>							
<b>YTD Combined Fund Balance:</b>	\$ 1,264,332							\$ 1,098,702							
<b>Budgeted Ending Bal - CORP</b>	\$ 1,007,412	\$ 121,762	\$ 79,731	\$ 140,220	\$ 17,045	\$ 245,916	\$ 155,117	\$ 501,524	\$ 717,590	\$ 392,473	\$ 100,000	\$ 1,529,957	\$ 63,574	\$ 3,234,269	\$ 8,306,591
<b>Budgeted Ending Bal - CORP &amp; ANCILLARY</b>	\$ 1,767,203							\$ 1,219,115							
<b>Target of 5/12</b>	\$ 888,913	\$ 200,000	per plans	\$ 121,010	\$ 10,817	\$ 76,595	\$ 121,639	\$ 500,000	\$ 1,765,399	per plans	\$ 100,000	per debt	n/a	n/a	

\* Target Balance for Compined Corporate and Ancillary Funds is: \$ 1,418,974

Operating Fund Beg Balance: \$ 2,919,843  
 Operating Fund End Balance: \$ 2,363,034  
 Change in Operating Balance: \$ (556,809)



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

***Refer to Chart B***

- This chart 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.
- **First Quarter net performance including all funds is (\$782,414)**
  - First quarter performance is typically negative unless there has been a bond issuance.
  - Multiple projects from the 2021A bond issue are underway and spending of \$189,548 was in this quarter.



**Carol Stream Park District**  
**YTD Revenue & Expense - Monthly Comparison**  
**1st Quarter - Fiscal Year Ending 12/31/22**

**(Chart B)**

ALL FUNDS - Corresponds to Chart B-1

Fiscal Year	January	February	March	1st Quarter Totals	2nd Quarter Totals	First Half Totals	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL	
2013	Revenue	\$ 447,368	\$ 212,326	\$ 15,621,310	\$ 16,281,004	\$ 4,181,652	\$ 20,462,656	\$ 4,067,836	\$ 1,695,284	\$ 26,225,776
	Expense	\$ 2,562,310	\$ 2,040,620	\$ 1,986,551	\$ 6,589,480	\$ 2,958,952	\$ 9,548,432	\$ 6,779,914	\$ 6,055,079	\$ 22,383,425
	Net	\$ (2,114,942)	\$ (1,828,294)	\$ 13,634,760	\$ 9,691,524	\$ 1,222,700	\$ 10,914,224	\$ (2,712,078)	\$ (4,359,796)	\$ 3,842,351
2014	Revenue	\$ 1,668,369	\$ 320,065	\$ 532,084	\$ 2,520,518	\$ 5,061,623	\$ 7,582,140	\$ 4,588,061	\$ 2,334,484	\$ 14,504,685
	Expense	\$ 749,150	\$ 965,188	\$ 991,539	\$ 2,705,877	\$ 3,211,570	\$ 5,917,447	\$ 4,404,267	\$ 5,676,505	\$ 15,998,218
	Net	\$ 919,219	\$ (645,122)	\$ (459,455)	\$ (185,359)	\$ 1,850,053	\$ 1,664,694	\$ 183,794	\$ (3,342,021)	\$ (1,493,533)
2015	Revenue	\$ 674,523	\$ 357,436	\$ 549,217	\$ 1,581,176	\$ 5,604,998	\$ 7,186,174	\$ 4,806,492	\$ 1,279,291	\$ 13,271,957
	Expense	\$ 755,903	\$ 663,310	\$ 697,097	\$ 2,116,310	\$ 3,213,738	\$ 5,330,048	\$ 3,281,917	\$ 5,198,304	\$ 13,810,269
	Net	\$ (81,381)	\$ (305,873)	\$ (147,880)	\$ (535,134)	\$ 2,391,260	\$ 1,856,126	\$ 1,524,575	\$ (3,919,013)	\$ (538,312)
2016	Revenue	\$ 710,463	\$ 344,520	\$ 405,633	\$ 1,460,617	\$ 5,532,006	\$ 6,992,623	\$ 4,724,822	\$ 1,309,084	\$ 13,026,529
	Expense	\$ 587,155	\$ 674,357	\$ 717,493	\$ 1,979,005	\$ 3,297,933	\$ 5,276,938	\$ 3,577,429	\$ 5,569,431	\$ 14,423,798
	Net	\$ 123,308	\$ (329,837)	\$ (311,859)	\$ (518,388)	\$ 2,234,073	\$ 1,715,685	\$ 1,147,393	\$ (4,260,347)	\$ (1,397,269)
2017	Revenue	\$ 325,839	\$ 311,796	\$ 355,302	\$ 992,937	\$ 5,948,022	\$ 6,940,959	\$ 5,396,347	\$ 1,243,254	\$ 13,580,560
	Expense	\$ 506,518	\$ 684,417	\$ 759,037	\$ 1,949,971	\$ 3,673,264	\$ 5,623,235	\$ 2,937,513	\$ 5,602,312	\$ 14,163,060
	Net	\$ (180,679)	\$ (372,621)	\$ (403,735)	\$ (957,034)	\$ 2,274,759	\$ 1,317,724	\$ 2,458,834	\$ (4,359,058)	\$ (582,500)
2018	Revenue	\$ 348,091	\$ 339,526	\$ 344,109	\$ 1,031,725	\$ 6,207,035	\$ 7,238,761	\$ 5,388,057	\$ 1,349,138	\$ 13,975,955
	Expense	\$ 500,709	\$ 570,658	\$ 726,143	\$ 1,797,510	\$ 3,347,702	\$ 5,145,212	\$ 2,598,391	\$ 6,016,961	\$ 13,760,564
	Net	\$ (152,618)	\$ (231,132)	\$ (382,034)	\$ (765,785)	\$ 2,859,333	\$ 2,093,548	\$ 2,789,666	\$ (4,667,823)	\$ 215,391
2019	Revenue	\$ 341,276	\$ 345,895	\$ 361,132	\$ 1,048,303	\$ 6,199,885	\$ 7,248,188	\$ 5,795,670	\$ 1,442,013	\$ 14,485,871
	Expense	\$ 412,105	\$ 588,760	\$ 679,132	\$ 1,679,997	\$ 3,831,956	\$ 5,511,953	\$ 2,852,295	\$ 6,354,980	\$ 14,719,228
	Net	\$ (70,829)	\$ (242,865)	\$ (318,000)	\$ (631,694)	\$ 2,367,929	\$ 1,736,235	\$ 2,943,375	\$ (4,912,967)	\$ (233,357)
2020	Revenue	\$ 353,030	\$ 590,386	\$ 75,581	\$ 1,018,997	\$ 4,990,270	\$ 6,009,267	\$ 4,939,804	\$ 826,318	\$ 11,775,390
	Expense	\$ 431,256	\$ 651,719	\$ 565,918	\$ 1,648,893	\$ 2,332,723	\$ 3,981,616	\$ 1,748,726	\$ 6,140,567	\$ 11,870,908
	Net	\$ (78,226)	\$ (61,333)	\$ (490,336)	\$ (629,896)	\$ 2,657,547	\$ 2,027,652	\$ 3,191,078	\$ (5,314,248)	\$ (95,518)
2021	Revenue	\$ 149,816	\$ 167,387	\$ 193,591	\$ 510,793	\$ 9,500,949	\$ 10,011,742	\$ 5,675,819	\$ 952,812	\$ 16,640,373
	Expense	\$ 305,787	\$ 434,605	\$ 457,807	\$ 1,198,200	\$ 2,705,855	\$ 3,904,055	\$ 2,450,729	\$ 6,410,267	\$ 12,765,051
	Net	\$ (155,971)	\$ (267,219)	\$ (264,217)	\$ (687,407)	\$ 6,795,094	\$ 6,107,687	\$ 3,225,090	\$ (5,457,455)	\$ 3,875,322
2022	Revenue	\$ 273,426	\$ 249,802	\$ 218,513	\$ 741,740	\$ -	\$ 741,740	\$ -	\$ -	\$ 741,740
	Expense	\$ 392,272	\$ 548,272	\$ 583,611	\$ 1,524,154	\$ -	\$ 1,524,154	\$ -	\$ -	\$ 1,524,154
	Net	\$ (118,846)	\$ (298,470)	\$ (365,099)	\$ (782,414)	\$ -	\$ (782,414)	\$ -	\$ -	\$ (782,414)



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

*Refer to Chart B-1*

- Similar to the spreadsheet in Chart B, this chart includes Year-to-Date performance compared to budget and includes ALL FUNDS. It also provides the percentage (%) of the budget. Comparative information for 2021 is included for reference.
- This chart reflects Operating, Capital, Cap-Exempt, and Special Recreation revenues and expenses.
- 2022 Year-to-Date revenue is 5.22% of the annual budget, with expenses at 8.18% of the annual budget.



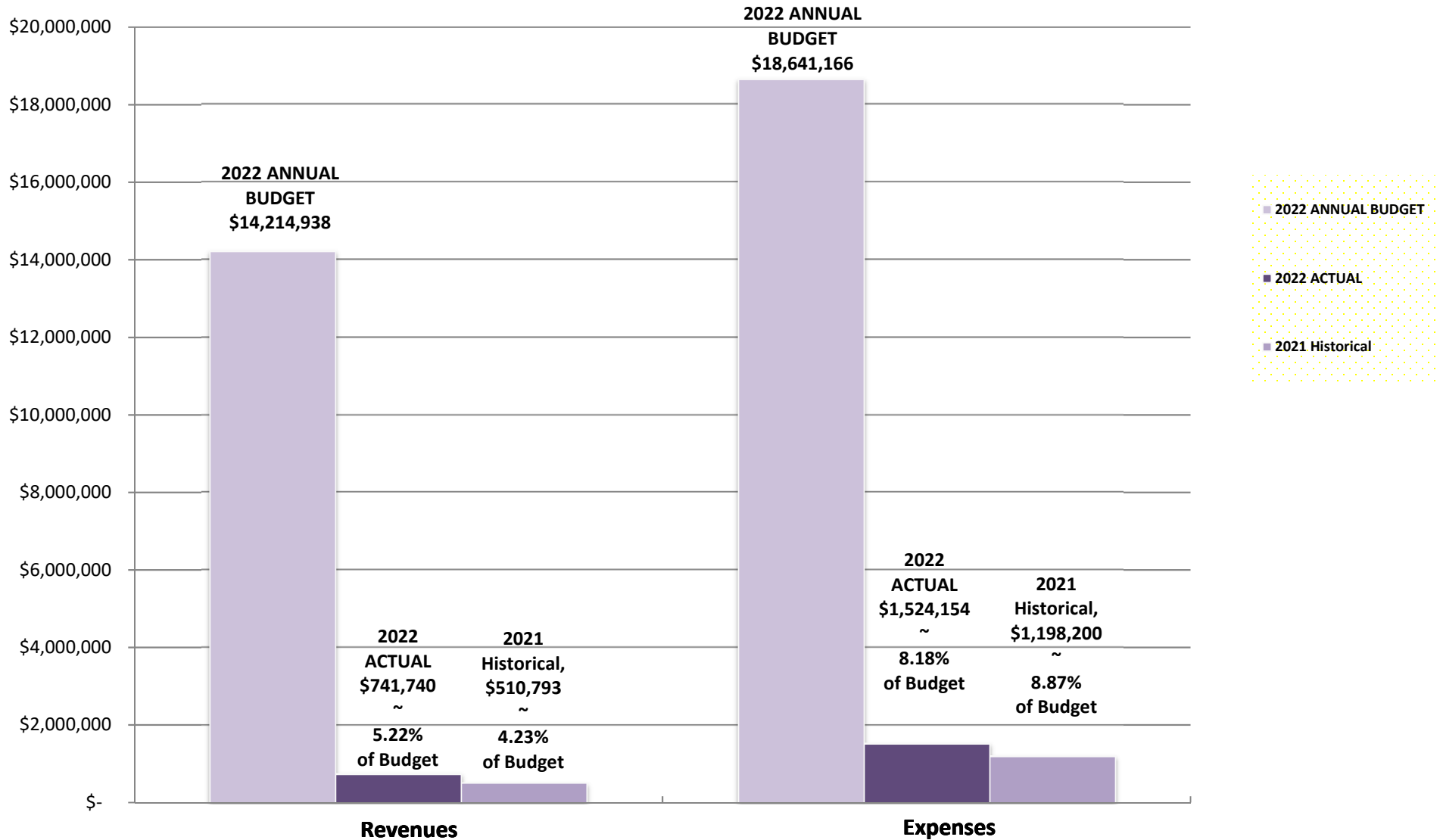
# Carol Stream Park District

## YTD Revenue & Expense as % of Budget

### 1st Quarter - Fiscal Year Ending 12/31/22

ALL FUNDS

*(Chart B-1)*





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

**Refer to Chart C**

- This chart 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
  
- **First Quarter net performance for Operating Funds is (\$556,809)**
  - The first quarter typically nets negative performance.
  - First quarter performance is comparable to that of 2021.





**Carol Stream Park District**  
**YTD Revenues & Expense - Monthly Comparisons**  
**1st Quarter - Fiscal Year Ending 12/31/2022**

(Chart C)

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

Fiscal Year	January	February	March	1st Quarter Totals	1st Qtr % of Annual Budget	2nd Quarter Totals	2nd Qtr % of Annual Budget	First Half Totals	First Half % of Annual Budget	3rd Quarter Totals	1st-thru 3rd Quarter YTD Totals	1st-3rd Qtrs % of Annual Budget	4th Quarter Totals	YTD Total	1st-4th Qtrs % of Annual Budget	Annual Operating Budget
2013	Revenue \$ 439,084	\$ 212,128	\$ 311,803	\$ 963,016	14.42%	\$ 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 \$ 304,233	\$ 484,119	\$ 581,678	\$ 1,370,030	19.44%	\$ 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 \$ 134,851	\$ (271,991)	\$ (269,874)	\$ (407,014)		\$ 1,084,727		\$ 677,713		\$ 458,341	\$ 1,136,054		\$ (1,346,604)	\$ (210,550)		\$ (370,841)
2014	Revenue \$ 667,920	\$ 319,668	\$ 456,631	\$ 1,444,219	17.27%	\$ 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 \$ 617,087	\$ 546,823	\$ 636,117	\$ 1,800,027	21.56%	\$ 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 \$ 50,833	\$ (227,155)	\$ (179,486)	\$ (355,808)		\$ 1,011,089		\$ 655,281		\$ 272,060	\$ 927,342		\$ (1,050,267)	\$ (122,926)		\$ 15,703
2015	Revenue \$ 674,382	\$ 357,135	\$ 549,118	\$ 1,580,635	18.81%	\$ 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 \$ 625,787	\$ 565,534	\$ 595,895	\$ 1,787,216	21.29%	\$ 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 \$ 48,595	\$ (208,399)	\$ (46,777)	\$ (206,581)		\$ 1,239,298		\$ 1,032,716		\$ 351,405	\$ 1,384,121		\$ (1,305,218)	\$ 78,903		\$ 11,357
2016	Revenue \$ 710,348	\$ 339,270	\$ 405,537	\$ 1,455,155	17.22%	\$ 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 \$ 521,855	\$ 563,424	\$ 579,825	\$ 1,665,103	19.71%	\$ 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 \$ 188,493	\$ (224,154)	\$ (174,287)	\$ (209,948)		\$ 1,310,764		\$ 1,100,815		\$ 80,434	\$ 1,181,250		\$ (957,225)	\$ 224,025		\$ 3,737
2017	Revenue \$ 320,544	\$ 309,710	\$ 354,878	\$ 985,131	11.56%	\$ 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 \$ 498,346	\$ 571,503	\$ 638,604	\$ 1,708,453	19.83%	\$ 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 \$ (177,802)	\$ (261,793)	\$ (283,726)	\$ (723,322)		\$ 1,270,761		\$ 547,439		\$ 718,746	\$ 1,266,184		\$ (945,931)	\$ 320,254		\$ (90,073)
2018	Revenue \$ 344,525	\$ 335,699	\$ 343,621	\$ 1,023,845	12.00%	\$ 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 \$ 486,190	\$ 550,833	\$ 628,240	\$ 1,665,262	19.04%	\$ 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 \$ (141,665)	\$ (215,133)	\$ (284,619)	\$ (641,417)		\$ 1,242,139		\$ 600,722		\$ 910,657	\$ 1,511,379		\$ (1,028,766)	\$ 482,612		\$ (216,164)
2019	Revenue \$ 338,554	\$ 340,259	\$ 352,517	\$ 1,031,330	11.76%	\$ 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 \$ 390,003	\$ 534,961	\$ 635,293	\$ 1,560,257	18.37%	\$ 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 \$ (51,449)	\$ (194,702)	\$ (282,777)	\$ (528,927)		\$ 1,147,264		\$ 618,337		\$ 864,826	\$ 1,483,163		\$ (1,089,009)	\$ 394,154		\$ 275,342
2020	Revenue \$ 350,535	\$ 407,495	\$ 247,877	\$ 1,005,907	11.04%	\$ 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 \$ 404,160	\$ 624,953	\$ 560,783	\$ 1,589,896	17.84%	\$ 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 \$ (53,625)	\$ (217,458)	\$ (312,906)	\$ (583,989)		\$ 998,925		\$ 414,936		\$ 922,155	\$ 1,337,091		\$ (1,173,355)	\$ 163,736		\$ 202,601
2021	Revenue \$ 129,714	\$ 160,521	\$ 193,582	\$ 483,818	7.08%	\$ 3,096,471	45.3%	\$ 3,580,288	52.4%	\$ 3,134,603	\$ 6,714,892	98.3%	\$ 864,629	\$ 7,579,520	110.9%	\$ 6,832,856
	Expense \$ 267,883	\$ 391,555	\$ 411,960	\$ 1,071,398	15.83%	\$ 1,776,161	26.2%	\$ 2,847,559	42.1%	\$ 1,881,839	\$ 4,729,397	69.9%	\$ 1,906,484	\$ 6,635,882	98.1%	\$ 6,766,380
	Net \$ (138,169)	\$ (231,034)	\$ (218,377)	\$ (587,580)		\$ 1,320,310		\$ 732,730		\$ 1,252,765	\$ 1,985,494		\$ (1,041,856)	\$ 943,639		\$ 66,476
2022	Revenue \$ 273,343	\$ 249,727	\$ 325,484	\$ 848,554	10.45%	\$ -	0.0%	\$ 848,554	10.4%	\$ -	\$ 848,554	10.4%	\$ -	\$ 848,554	10.4%	\$ 8,121,516
	Expense \$ 354,502	\$ 487,885	\$ 562,975	\$ 1,405,363	17.72%	\$ -	0.0%	\$ 1,405,363	17.7%	\$ -	\$ 1,405,363	17.7%	\$ -	\$ 1,405,363	17.7%	\$ 7,930,019
	Net \$ (81,160)	\$ (238,158)	\$ (237,492)	\$ (556,809)		\$ -		\$ (556,809)		\$ -	\$ (556,809)		\$ -	\$ (556,809)		\$ 191,497



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

*Refer to Chart C-1*

- This chart compliments the preceding spreadsheet, and reflects revenue and expenses for Operating Funds.
  - YTD revenues are \$848,554 and represent 10.45% of the annual budget.
  - YTD expenses are \$1,405,363 and represent 17.72% 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 chart reflects revenue and expenses for Operating Funds through the first quarter.

- The chart 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*

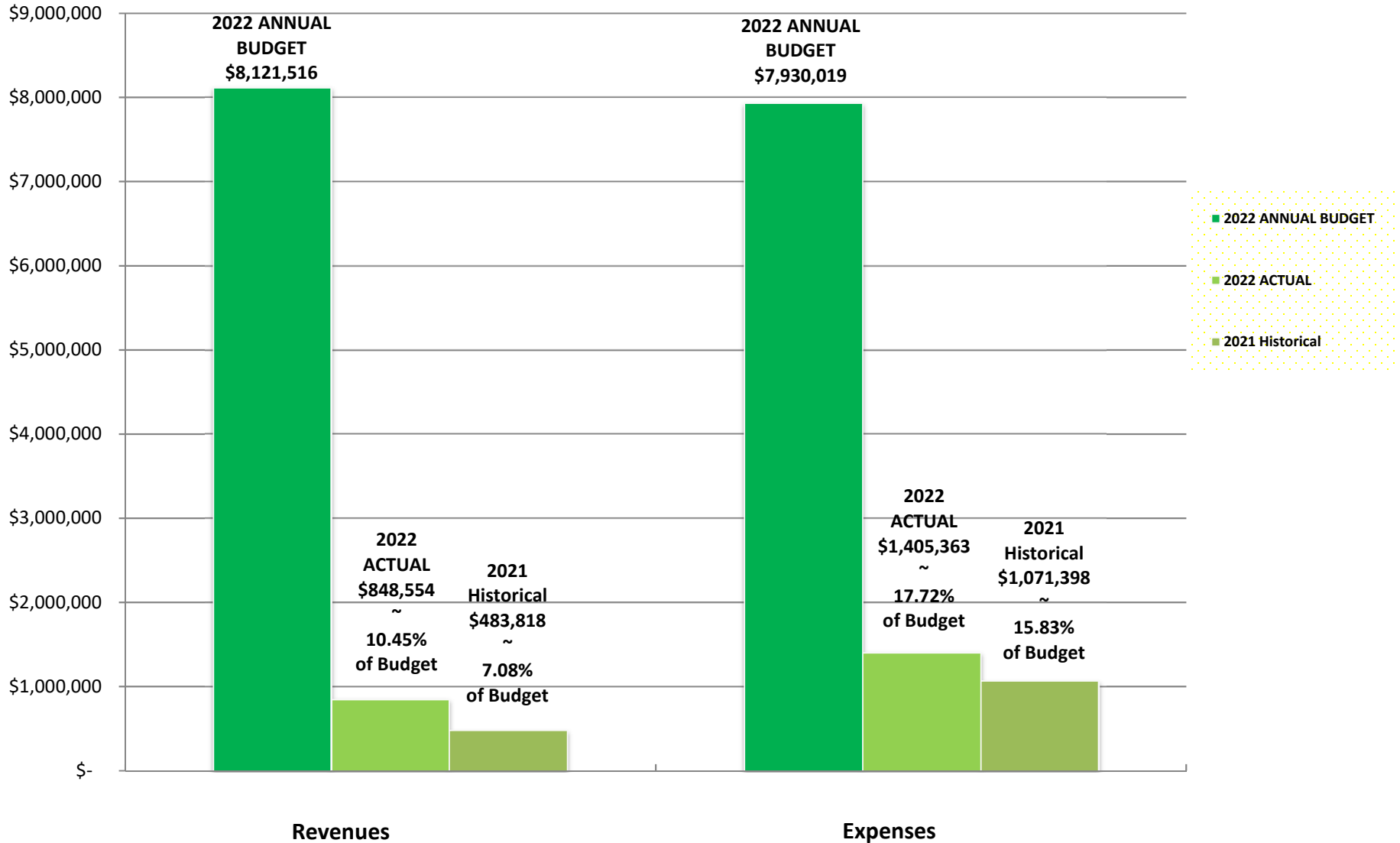
This chart reflects NET performance for Operating Funds for the 1<sup>st</sup> quarter, as well as the 1<sup>st</sup> through 4<sup>th</sup> quarters of the fiscal year.

- The chart on the left includes a 5 year history of net performance **for the first quarter** only (Jan-Feb-Mar).
- The chart on the right includes a 5 year history of net performance **through the fourth quarter** (January –December).



**Carol Stream Park District**  
**YTD Revenue & Expense as a % Budget**  
**1st Quarter - Fiscal Year Ending 12/31/22**  
**OPERATING FUNDS**

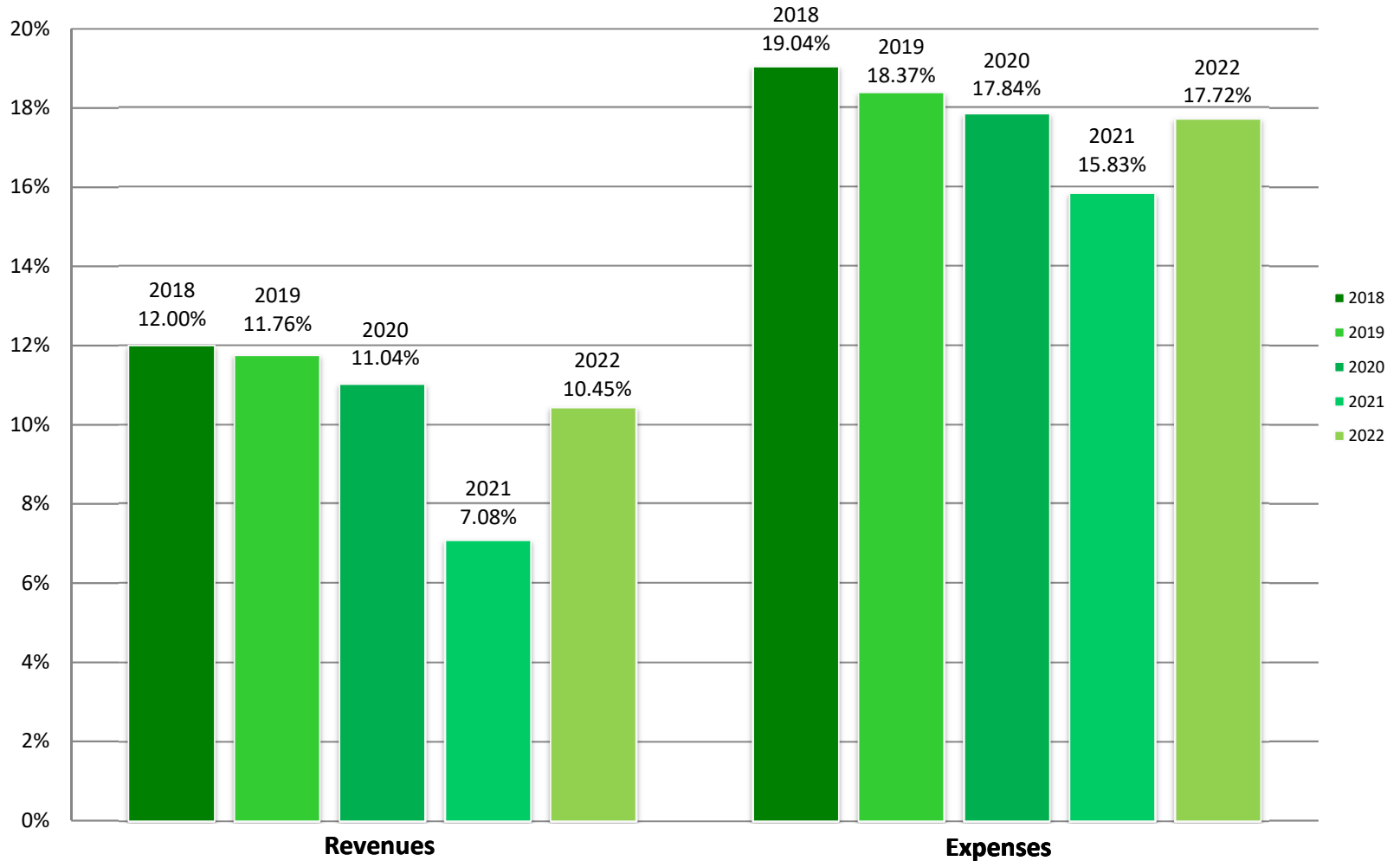
*(Chart C-1)*





**Carol Stream Park District**  
**YTD Revenue & Expense as a % of Budget**  
**1st Quarter - Fiscal Year Ending 12/31/22**  
**OPERATING FUNDS - 5-Year History**

*(Chart C-2)*



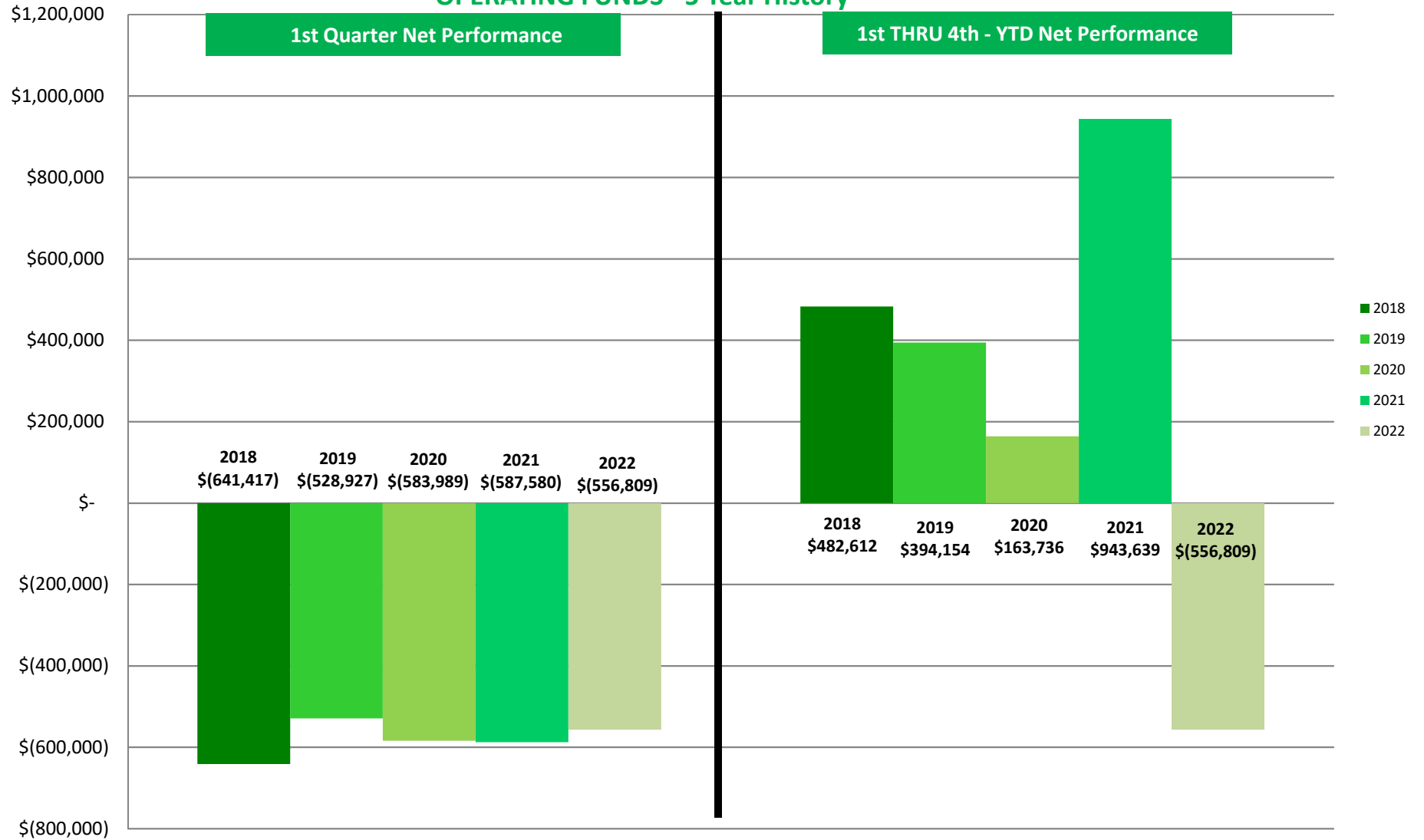


# Carol Stream Park District Net Performance

(Chart C-3)

## 1st Quarter vs. 1st THRU 4th YTD - Fiscal Year Ending 12/31/22

### OPERATING FUNDS - 5 Year History





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

*Refer to Chart D*

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

- **First Quarter** net performance of the **Recreation Fund** (January–March) is (\$51,637).
  - First quarter net performance is typically negative.
  - There are no tax receipts during the first quarter.
  - In 2017 we began utilizing a deferred revenue charting system.
  - This quarter reflects favorable performance compared to the same quarter in 2021.
    - ✓ Many recreation revenues have recovered to near pre-COVID levels.
  
- **Early forecasts show that a number of programs are trending ‘at’ or ‘better than budgeted’ revenue levels:**
  - Youth Theater has reached 53% of budget.
  - Gym Rentals have reached 58% of budget.
  - Youth Basketball has reached 171% of budget.
  - Youth Volleyball has reached 44% of budget.
  - Adult Basketball has reached 41% of budget.
  - Adult Sports Instruction has reached 33% of budget.
  - Preschool has reached 33% of budget.



**Carol Stream Park District**  
**YTD Revenues & Expenses - Monthly Comparisons**

**(Chart D)**

**1st Quarter - Fiscal Year Ending 12/31/22**

*RECREATION FUND - Corresponds to Charts D-1, D-2, and D-3*

Fiscal Year	January	February	March	1st Quarter Totals	1st Qtr % of Annl Budget	2nd Quarter Totals	2nd Qtr % of Annl Budget	First Half Totals	YTD % of Annual Budget	3rd Quarter Totals	3rd Qtr % of Annl Budget	1st-3rd Quarter YTD Totals	YTD % of Annual Budget	4th Quarter Totals	1st-4th Quarter YTD Totals	YTD % of Annual Budget	Annual Recreation Budget	
2013	Revenue	\$ 392,808	\$ 197,866	\$ 274,719	\$ 865,392	20.0%	\$ 1,417,695	32.8%	\$ 2,283,087	52.9%	\$ 1,479,184	34.3%	\$ 3,762,271	87.1%	\$ 912,037	\$ 4,674,308	108.3%	\$ 4,317,643
	Expense	\$ 153,801	\$ 238,803	\$ 362,801	\$ 755,404	17.2%	\$ 884,138	20.1%	\$ 1,639,542	37.3%	\$ 1,389,653	31.6%	\$ 3,029,195	68.9%	\$ 1,728,325	\$ 4,757,520	108.2%	\$ 4,395,662
	Net	\$ 239,007	\$ (40,938)	\$ (88,082)	\$ 109,988		\$ 533,557		\$ 643,545		\$ 89,531		\$ 733,076		\$ (816,288)	\$ (83,212)		\$ (78,019)
2014	Revenue	\$ 617,539	\$ 287,006	\$ 406,766	\$ 1,311,311	23.3%	\$ 1,730,859	30.8%	\$ 3,042,170	54.1%	\$ 1,581,196	28.1%	\$ 4,623,366	82.2%	\$ 883,323	\$ 5,506,689	97.9%	\$ 5,622,602
	Expense	\$ 405,575	\$ 357,161	\$ 445,344	\$ 1,208,079	21.8%	\$ 1,292,770	23.4%	\$ 2,500,849	45.2%	\$ 1,711,252	30.9%	\$ 4,212,101	76.2%	\$ 1,274,089	\$ 5,486,190	99.2%	\$ 5,529,656
	Net	\$ 211,965	\$ (70,155)	\$ (38,578)	\$ 103,232		\$ 438,089		\$ 541,321		\$ (130,056)		\$ 411,265		\$ (390,766)	\$ 20,498		\$ 92,946
2015	Revenue	\$ 615,479	\$ 327,381	\$ 377,876	\$ 1,320,736	22.8%	\$ 1,851,249	32.0%	\$ 3,171,985	54.8%	\$ 1,681,110	29.1%	\$ 4,853,094	83.9%	\$ 593,415	\$ 5,446,509	94.2%	\$ 5,783,771
	Expense	\$ 386,278	\$ 397,482	\$ 426,521	\$ 1,210,282	20.9%	\$ 1,333,404	23.1%	\$ 2,543,686	44.0%	\$ 1,751,828	30.3%	\$ 4,295,513	74.3%	\$ 1,298,459	\$ 5,593,972	96.8%	\$ 5,778,387
	Net	\$ 229,201	\$ (70,101)	\$ (48,645)	\$ 110,454		\$ 517,845		\$ 628,299		\$ (70,718)		\$ 557,581		\$ (705,044)	\$ (147,463)		\$ 5,385
2016	Revenue	\$ 675,059	\$ 329,809	\$ 386,561	\$ 1,391,430	23.9%	\$ 1,829,597	31.5%	\$ 3,221,027	55.4%	\$ 1,494,005	25.7%	\$ 4,715,031	81.1%	\$ 829,269	\$ 5,544,301	95.4%	\$ 5,813,394
	Expense	\$ 362,168	\$ 390,886	\$ 412,563	\$ 1,165,618	20.3%	\$ 1,234,977	21.5%	\$ 2,400,594	41.8%	\$ 1,797,042	31.3%	\$ 4,197,636	73.1%	\$ 1,274,763	\$ 5,472,399	95.4%	\$ 5,738,668
	Net	\$ 312,891	\$ (61,077)	\$ (26,001)	\$ 225,812		\$ 594,620		\$ 820,432		\$ (303,037)		\$ 517,395		\$ (445,494)	\$ 71,902		\$ 74,726
2017	Revenue	\$ 297,202	\$ 290,295	\$ 330,542	\$ 918,039	15.6%	\$ 1,984,181	33.7%	\$ 2,902,220	49.3%	\$ 1,899,594	32.3%	\$ 4,801,814	81.6%	\$ 944,567	\$ 5,746,381	97.6%	\$ 5,887,257
	Expense	\$ 343,950	\$ 387,928	\$ 460,022	\$ 1,191,900	20.6%	\$ 1,441,211	25.0%	\$ 2,633,111	45.6%	\$ 1,648,279	28.5%	\$ 4,281,391	74.1%	\$ 1,366,874	\$ 5,648,265	97.8%	\$ 5,774,176
	Net	\$ (46,748)	\$ (97,633)	\$ (129,481)	\$ (273,861)		\$ 542,970		\$ 269,109		\$ 251,315		\$ 520,423		\$ (422,307)	\$ 98,117		\$ 113,081
2018	Revenue	\$ 324,979	\$ 312,395	\$ 308,583	\$ 945,957	16.2%	\$ 1,992,503	34.0%	\$ 2,938,460	50.2%	\$ 1,959,525	33.5%	\$ 4,897,985	83.6%	\$ 947,719	\$ 5,845,704	99.8%	\$ 5,856,681
	Expense	\$ 320,340	\$ 360,887	\$ 406,080	\$ 1,087,307	18.9%	\$ 1,494,465	26.0%	\$ 2,581,772	44.9%	\$ 1,628,465	28.3%	\$ 4,210,237	73.2%	\$ 1,414,627	\$ 5,624,865	97.8%	\$ 5,751,202
	Net	\$ (3,833)	\$ (17,853)	\$ (20,193)	\$ (141,350)		\$ 498,038		\$ 356,688		\$ 331,060		\$ 687,748		\$ (466,908)	\$ 220,839		\$ 105,479
2019	Revenue	\$ 314,808	\$ 316,320	\$ 333,040	\$ 964,168	16.2%	\$ 2,017,508	33.9%	\$ 2,981,676	50.1%	\$ 1,915,839	32.2%	\$ 4,897,515	82.4%	\$ 970,735	\$ 5,868,250	98.7%	\$ 5,946,852
	Expense	\$ 253,966	\$ 342,117	\$ 445,598	\$ 1,041,681	17.9%	\$ 1,563,435	26.8%	\$ 2,605,116	44.7%	\$ 1,675,741	28.8%	\$ 4,280,857	73.5%	\$ 1,470,119	\$ 5,750,976	98.7%	\$ 5,825,193
	Net	\$ 60,842	\$ (25,797)	\$ (112,559)	\$ (77,513)		\$ 454,074		\$ 376,560		\$ 240,098		\$ 616,658		\$ (499,384)	\$ 117,274		\$ 121,659
2020	Revenue	\$ 329,155	\$ 368,468	\$ 252,280	\$ 949,904	15.9%	\$ 580,324	9.7%	\$ 1,530,228	25.6%	\$ 1,028,889	17.2%	\$ 2,559,117	42.8%	\$ 395,788	\$ 2,954,905	49.5%	5,974,574
	Expense	\$ 263,409	\$ 428,741	\$ 366,643	\$ 1,058,794	17.9%	\$ 560,300	9.5%	\$ 1,619,094	27.4%	\$ 813,275	13.8%	\$ 2,432,369	41.2%	\$ 770,165	\$ 3,202,534	54.2%	5,908,337
	Net	\$ 65,746	\$ (60,273)	\$ (114,363)	\$ (108,890)		\$ 20,024		\$ (88,866)		\$ 215,614		\$ 126,748		\$ (374,378)	\$ (247,629)		\$ 66,237
2021	Revenue	\$ 100,856	\$ 145,749	\$ 161,135	\$ 407,741	10.1%	\$ 1,711,044	42.3%	\$ 2,118,785	52.4%	\$ 1,863,931	46.1%	\$ 3,982,716	98.4%	\$ 762,831	\$ 4,745,546	117.3%	4,047,331
	Expense	\$ 134,342	\$ 204,810	\$ 212,782	\$ 551,933	13.7%	\$ 1,102,643	27.5%	\$ 1,654,576	41.2%	\$ 1,233,146	30.7%	\$ 2,887,723	71.9%	\$ 1,172,810	\$ 4,060,533	101.1%	4,014,876
	Net	\$ (33,486)	\$ (59,060)	\$ (51,647)	\$ (144,193)		\$ 608,401		\$ 464,208		\$ 630,785		\$ 1,094,993		\$ (409,980)	\$ 685,013		\$ 32,455
2022	Revenue	\$ 242,903	\$ 243,933	\$ 278,979	\$ 765,815	15.2%	\$ -	0.0%	\$ 765,815	15.2%	\$ -	0.0%	\$ 765,815	15.2%	\$ -	\$ 765,815	15.2%	5,040,613
	Expense	\$ 190,473	\$ 299,286	\$ 327,693	\$ 817,452	16.5%	\$ -	0.0%	\$ 817,452	16.5%	\$ -	0.0%	\$ 817,452	16.5%	\$ -	\$ 817,452	16.5%	4,965,582
	Net	\$ 52,430	\$ (55,352)	\$ (48,714)	\$ (51,637)		\$ -		\$ (51,637)		\$ -		\$ (51,637)		\$ -	\$ (51,637)		\$ 75,032



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

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

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

- YTD revenue is \$765,815 and represents 15.2% of the annual budget.
- YTD expenses are \$817,452 represents 16.5% of the annual budget.

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

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

This chart 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 chart reflects NET performance for the Recreation Fund.

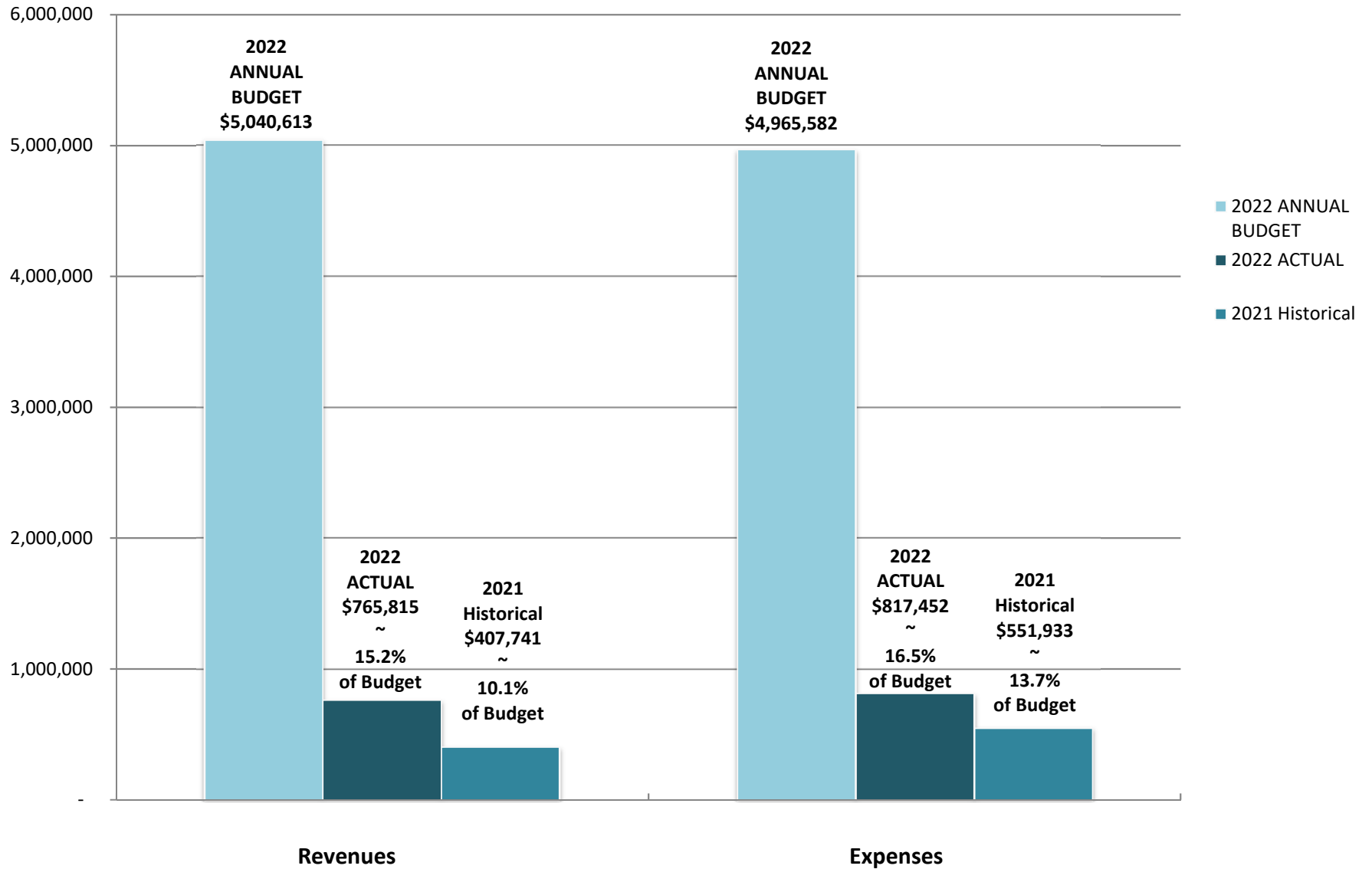
- The chart on the left includes net performance for the first quarter only (January - March).
- The chart on the right includes NET performance through the fourth quarter (January –December).





**Carol Stream Park District**  
**YTD Revenue & Expenses as a % of Budget**  
**1st Quarter - Fiscal Year Ending 12/31/22**  
**RECREATION FUND**

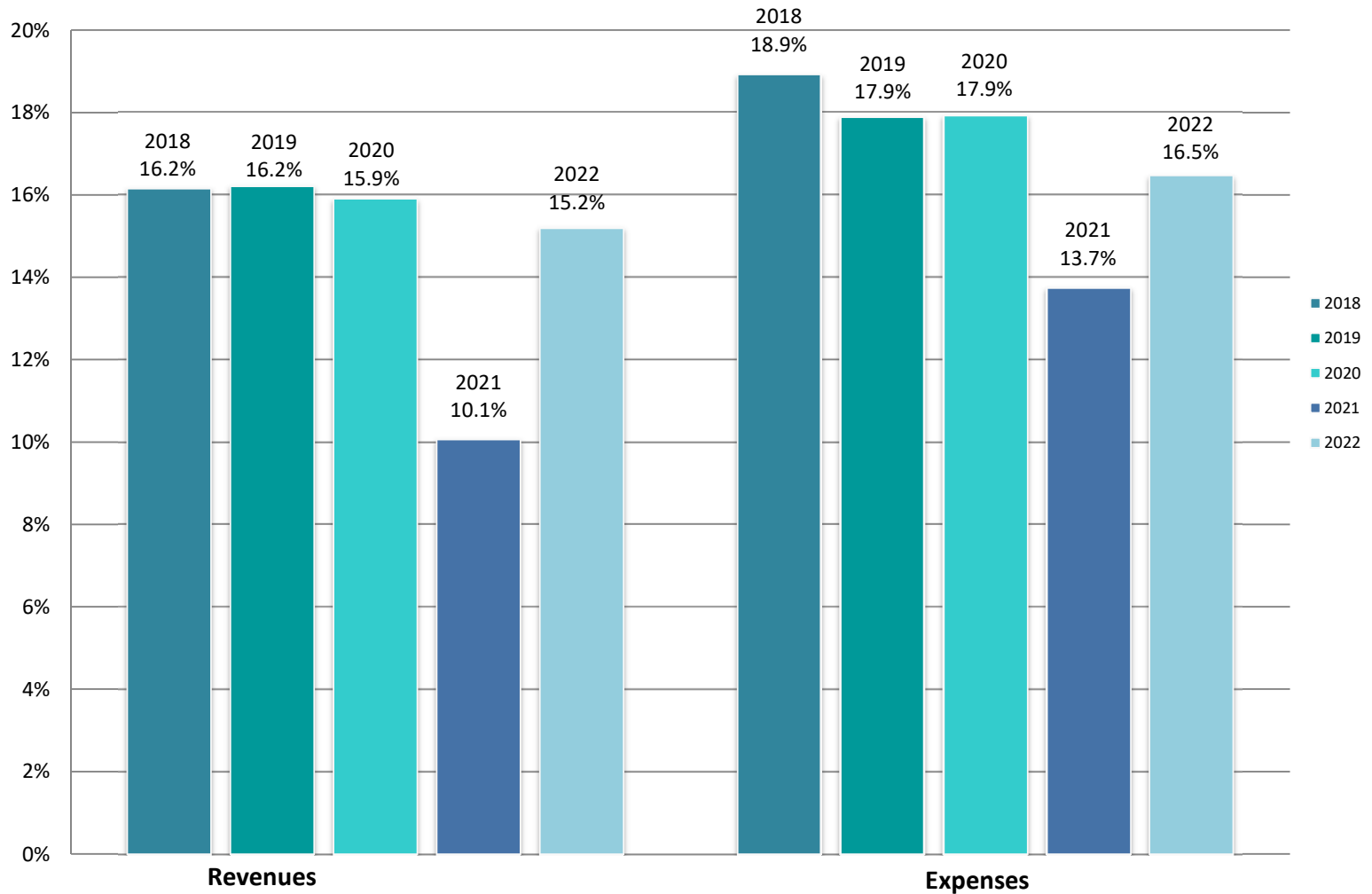
*(Chart D-1)*





**Carol Stream Park District**  
**YTD Revenue & Expense as a % of Budget**  
**1st Quarter - Fiscal Year Ending 12/31/22**  
**RECREATION FUND - 5-Year History**

*(Chart D-2)*





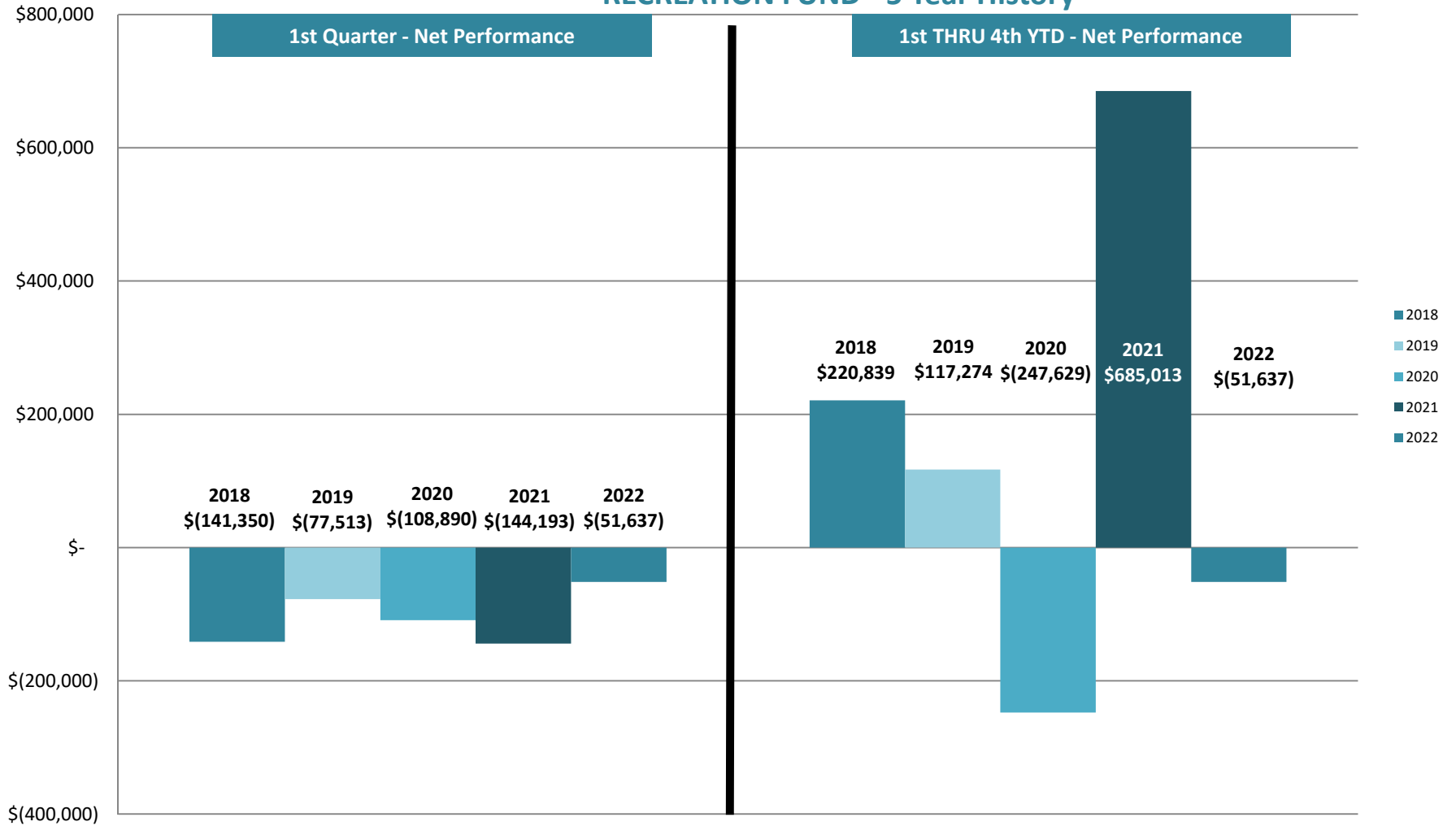
# Carol Stream Park District

(Chart D-3)

## Net Performance

1st Quarter vs 1st thru 4th Quarter - Fiscal Year Ending 12/31/22

### RECREATION FUND - 5 Year History





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

*Refer to Chart E*

This chart includes performance for the following funds:

- Special Recreation
  - Working Cash
  - Bond & Interest
  - Capital (and Capital Repair & Replacement)
  - Cash-in-Lieu
- 
- Special Recreation is a special use (restricted) fund.
  - Capital dollars are intentionally spent down.
  - Performance is also a result of timing (when taxes are received for bond payments).

### **Bonds:**

- No bond or interest payments were made in the first quarter of 2022.



Carol Stream Park District

(Chart E)

Comparison of Monthly Capital, Cap-Exempt, & Special Recreation Funds

1st Quarter - Fiscal Year Ending 12/31/2022

Fiscal Year	January	February	March	1st Quarter Totals	2nd Quarter Totals	First Half Totals	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL	
2013	Revenue	\$ 8,284	\$ 197	\$ 15,309,507	\$ 15,317,988	\$ 1,617,955	\$ 16,935,943	\$ 1,486,945	\$ 592,649	\$ 19,015,537
	Expense	\$ 2,258,077	\$ 1,556,500	\$ 1,404,873	\$ 5,219,450	\$ 1,479,982	\$ 6,699,432	\$ 4,657,364	\$ 3,605,840	\$ 14,962,636
	Net	\$ (2,249,793)	\$ (1,556,303)	\$ 13,904,634	\$ 10,098,538	\$ 137,973	\$ 10,236,511.42	\$ (3,170,419)	\$ (3,013,192)	\$ 4,052,901
2014	Revenue	\$ 1,000,449	\$ 397	\$ 75,452	\$ 1,076,298	\$ 2,071,365	\$ 3,147,663	\$ 1,858,541	\$ 1,306,951	\$ 6,313,155
	Expense	\$ 132,063	\$ 418,365	\$ 355,421	\$ 905,849	\$ 1,232,402	\$ 2,138,251	\$ 1,946,807	\$ 3,598,705	\$ 7,683,762
	Net	\$ 868,386	\$ (417,968)	\$ (279,969)	\$ 170,449	\$ 838,963	\$ 1,009,413	\$ (88,266)	\$ (2,291,754)	\$ (1,370,608)
2015	Revenue	\$ 141	\$ 302	\$ 99	\$ 541	\$ 2,225,965	\$ 2,226,506	\$ 1,997,931	\$ 658,252	\$ 4,882,688
	Expense	\$ 130,116	\$ 97,776	\$ 101,201	\$ 329,094	\$ 1,074,003	\$ 1,403,096	\$ 824,760	\$ 3,272,047	\$ 5,499,903
	Net	\$ (129,976)	\$ (97,475)	\$ (101,102)	\$ (328,552)	\$ 1,151,962	\$ 823,410	\$ 1,173,170	\$ (2,613,795)	\$ (617,215)
2016	Revenue	\$ 115	\$ 5,251	\$ 96	\$ 5,462	\$ 2,417,244	\$ 2,422,706	\$ 2,087,583	\$ 331,267	\$ 4,841,556
	Expense	\$ 65,300	\$ 110,934	\$ 137,668	\$ 313,902	\$ 1,493,934	\$ 1,807,836	\$ 1,020,624	\$ 3,634,390	\$ 6,462,850
	Net	\$ (65,185)	\$ (105,683)	\$ (137,572)	\$ (308,440)	\$ 923,310	\$ 614,870	\$ 1,066,959	\$ (3,303,123)	\$ (1,621,294)
2017	Revenue	\$ 5,295	\$ 2,086	\$ 424	\$ 7,805	\$ 2,581,166	\$ 2,588,971	\$ 2,332,412	\$ 147,052	\$ 5,068,435
	Expense	\$ 8,172	\$ 112,914	\$ 120,432	\$ 241,518	\$ 1,577,168	\$ 1,818,686	\$ 592,324	\$ 3,560,179	\$ 5,971,189
	Net	\$ (2,876)	\$ (110,828)	\$ (120,009)	\$ (233,713)	\$ 1,003,998	\$ 770,286	\$ 1,740,088	\$ (3,413,127)	\$ (902,754)
2018	Revenue	\$ 3,566	\$ 3,826	\$ 488	\$ 7,880	\$ 2,799,217	\$ 2,807,097	\$ 2,272,188	\$ 254,507	\$ 5,333,792
	Expense	\$ 14,519	\$ 19,826	\$ 97,903	\$ 132,247	\$ 1,182,023	\$ 1,314,271	\$ 393,179	\$ 3,893,564	\$ 5,601,013
	Net	\$ (10,954)	\$ (15,999)	\$ (97,415)	\$ (124,367)	\$ 1,617,194	\$ 1,492,826	\$ 1,879,009	\$ (3,639,057)	\$ (267,221)
2019	Revenue	\$ 2,721	\$ 5,636	\$ 8,615	\$ 16,972	\$ 2,760,968	\$ 2,777,940	\$ 2,641,252	\$ 311,884	\$ 5,731,076
	Expense	\$ 22,102	\$ 53,799	\$ 43,839	\$ 119,739	\$ 1,540,303	\$ 1,660,043	\$ 562,703	\$ 4,135,842	\$ 6,358,587
	Net	\$ (19,381)	\$ (48,163)	\$ (35,223)	\$ (102,767)	\$ 1,220,665	\$ 1,117,898	\$ 2,078,549	\$ (3,823,958)	\$ (627,511)
2020	Revenue	\$ 2,496	\$ 182,890	\$ (172,296)	\$ 13,090	\$ 2,875,751	\$ 2,888,841	\$ 2,560,187	\$ 276,610	\$ 5,725,638
	Expense	\$ 27,096	\$ 26,766	\$ 5,135	\$ 58,997	\$ 1,217,129	\$ 1,276,126	\$ 291,263	\$ 4,417,503	\$ 5,984,892
	Net	\$ (24,601)	\$ 156,125	\$ (177,431)	\$ (45,907)	\$ 1,658,622	\$ 1,612,715	\$ 2,268,924	\$ (4,140,893)	\$ (259,254)
2021	Revenue	\$ 20,102	\$ 6,865	\$ 8	\$ 26,976	\$ 6,404,478	\$ 6,431,454	\$ 2,541,216	\$ 88,183	\$ 9,060,852
	Expense	\$ 37,904	\$ 43,051	\$ 45,848	\$ 126,802	\$ 929,694	\$ 1,056,496	\$ 568,890	\$ 4,503,782	\$ 6,129,169
	Net	\$ (17,802)	\$ (36,185)	\$ (45,840)	\$ (99,826)	\$ 5,474,784	\$ 5,374,957	\$ 1,972,325	\$ (4,415,599)	\$ 2,931,684
2022	Revenue	\$ 83	\$ 75	\$ (106,971)	\$ (106,814)	\$ -	\$ (106,814)	\$ -	\$ -	\$ (106,814)
	Expense	\$ 37,769	\$ 60,386	\$ 20,636	\$ 118,791	\$ -	\$ 118,791	\$ -	\$ -	\$ 118,791
	Net	\$ (37,686)	\$ (60,312)	\$ (127,607)	\$ (225,605)	\$ -	\$ (225,605)	\$ -	\$ -	\$ (225,605)

Capital & Cap-Exempt Funds Include: Special Recreation, Working Cash, Bond & Interest, Cash in Lieu & Capital

## Investments for Fiscal 2022

*Refer to Chart F*

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

- There are no capital investment earnings in the first quarter. All funds have been transferred to Federated Treasury Funds, which are considered Liquid Funds as required by spend-down requirements.
- Average interest earned during the first quarter is **0.252%**.
  - The cumulative average for interest earned in 2021 was 0.500%
  - The cumulative average for interest earned in 2020 was 1.670%
  - 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.



(Chart F)

**Carol Stream Park District  
Investments  
1st Quarter - Fiscal Year Ending 12/31/22**

Illinois Trust	Fund Balance Investments	TERM	RATE	2022 YTD BALANCE INVESTED	2022 Actual Interest RECEIVED
Illinois Trust \$		Q1/22	0.350%	\$ 988,000.00	\$ 620.00
PMA	Capital Repair/Replacement Investments <i>(includes Grant \$)</i>	TERM	RATE	2022 YTD BALANCE INVESTED	2022 Actual Interest RECEIVED
R/R \$		Q1/22	0.150%	\$ 249,500.00	\$ -
PMA	2021 Capital Bond Issue Investments	TERM	RATE	2022 YTD BALANCE INVESTED	2022 Actual Interest RECEIVED
2021 Capital		Q1/22	0.123%	\$ 998,400.00	\$ -
<b>TOTAL INVESTMENTS</b>				<b>\$ 2,235,900.00</b>	<b>\$ 620.00</b>
<i>3/31/2022</i>	iPRIME Funds (Liquid \$-R/R)	<i>mthly rate</i>	0.560%	\$ 95,589.07	\$ 9.25
<i>3/31/2022</i>	iPRIME Funds (Liquid \$-Capital)	<i>mthly rate</i>	0.560%	\$ 2,705,422.40	\$ 259.16
		Q1/22	0.387%		
<b>TOTAL CAPITAL + FUND BALANCE \$</b>				<b>\$ 4,941,322.40</b>	<b>\$ 879.16</b>
		Q1	<u>avg %</u> 0.252%	2022 YTD BALANCE INVESTED/LIQUID	2022 Actual Interest RECEIVED

**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 earnings budgeted for 2022 are those from fitness membership enrollment fees and the IGA with Glenbard District 87 for the FV Pool.
- The District has reinstated dedicated transfers this 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 only earnings budgeted for 2022 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 \$117,646.24.
  - Balance of the Recreation Operational R&R Fund is \$465,202.55.





1st Quarter - Fiscal Year Ending 12/31/22

(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 - Preschool	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	12-746	12-760	12-761	12-790	12-791	12-792	12-793		3/31/2022
<b>12/31/2017</b>	<b>8,375.00</b>	<b>28,000.00</b>	-	<b>140,000.00</b>	<b>85,225.70</b>	<b>4,662.49</b>	<b>390.00</b>	<b>9,099.75</b>	<b>6,392.00</b>	-	-	-	-	<b>282,144.94</b>	<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>	<b>20,407.50</b>	<b>32,000.00</b>	-	<b>175,000.00</b>	<b>87,734.87</b>	<b>7,527.38</b>	<b>1,895.00</b>	<b>12,358.25</b>	<b>7,587.83</b>	<b>1,355.13</b>	<b>3,516.98</b>	-	-	<b>349,382.94</b>	<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>	<b>37,533.84</b>	<b>32,000.00</b>	<b>4,964.60</b>	<b>195,315.00</b>	<b>107,866.62</b>	<b>4,219.75</b>	<b>3,479.00</b>	<b>7,404.00</b>	<b>10,470.33</b>	<b>2,838.11</b>	<b>7,386.87</b>	<b>70.08</b>	-	<b>413,548.20</b>	<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>	<b>37,533.84</b>	<b>32,000.00</b>	<b>3,899.13</b>	<b>230,315.00</b>	<b>108,410.32</b>	<b>4,219.75</b>	<b>3,479.00</b>	<b>7,404.00</b>	<b>2,821.83</b>	<b>2,838.11</b>	<b>7,386.87</b>	<b>70.08</b>	-	<b>440,377.93</b>	<b>EB 2020</b>
Revenues	-	-	-	35,000.00	10,015.00	-	-	1,000.00	-	-	-	-	-	46,015.00	Revenues
Expenditures	(2,643.85)	-	-	-	-	-	-	(4,624.82)	-	-	-	-	-	(7,268.67)	Expenditures
<b>12/31/2021</b>	<b>34,889.99</b>	<b>32,000.00</b>	<b>3,899.13</b>	<b>265,315.00</b>	<b>118,425.32</b>	<b>4,219.75</b>	<b>3,479.00</b>	<b>3,779.18</b>	<b>2,821.83</b>	<b>2,838.11</b>	<b>7,386.87</b>	<b>70.08</b>	-	<b>479,124.26</b>	<b>EB 2021</b>
Revenues	64.00	-	2,943.75	-	5,298.00	-	370.00	-	-	-	-	42.15	-	8,717.90	Revenues
Expenditures	(1,498.39)	-	-	(12,872.22)	-	-	-	(8,269.00)	-	-	-	-	-	(22,639.61)	Expenditures
<b>12/31/2022</b>	<b>33,455.60</b>	<b>32,000.00</b>	<b>6,842.88</b>	<b>252,442.78</b>	<b>123,723.32</b>	<b>4,219.75</b>	<b>3,849.00</b>	<b>(4,489.82)</b>	<b>2,821.83</b>	<b>2,838.11</b>	<b>7,386.87</b>	<b>112.23</b>	-	<b>465,202.55</b>	<b>EB 2022</b>



1st Quarter - Fiscal Year Ending 12/31/22

(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		3/31/2022
<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	933.07	3,000.00	-	3,933.07	Revenues
Expenditures	-	(1,856.67)	-	(1,856.67)	Expenditures
<b>12/31/2021</b>	<b>56,713.26</b>	<b>5,348.73</b>	<b>53,950.00</b>	<b>116,011.99</b>	<b>EB 2021</b>
Revenues	9.25	340.00	1,285.00	1,634.25	Revenues
Expenditures	-	-	-	-	Expenditures
<b>12/31/2022</b>	<b>56,722.51</b>	<b>5,688.73</b>	<b>55,235.00</b>	<b>117,646.24</b>	<b>EB 2022</b>



**ALL Operational Repair & Replacement Funds - SNAPSHOT YTD**  
**1st Quarter - Fiscal Year Ending 12/31/22**

(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		3/31/2022
12/31/2021	56,713.26	5,348.73	53,950.00	116,011.99	EB 2021
Revenues	9.25	340.00	1,285.00	1,634.25	Revenues
Expenditures	-	-	-	-	Expenditures
12/31/2022	56,722.51	5,688.73	55,235.00	117,646.24	EB 2022

Carol Stream Park District Recreation Operational Repair/Replacement															
	Program Surcharge	CSYFA / GBN Turf	Capital - Gym Rentals	D87 IGA / FVRC Pool	Fitness	Capital - CCWP	Capital - Preschool	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	12-746	12-760	12-761	12-790	12-791	12-792	12-793		3/31/2022
12/31/2021	34,889.99	32,000.00	3,899.13	265,315.00	118,425.32	4,219.75	3,479.00	3,779.18	2,821.83	2,838.11	7,386.87	70.08	-	479,124.26	EB 2021
Revenues	64.00	-	2,943.75	-	5,298.00	-	370.00	-	-	-	-	42.15	-	8,717.90	Revenues
Expenditures	(1,498.39)	-	-	(12,872.22)	-	-	-	(8,269.00)	-	-	-	-	-	(22,639.61)	Expenditures
12/31/2022	33,455.60	32,000.00	6,842.88	252,442.78	123,723.32	4,219.75	3,849.00	(4,489.82)	2,821.83	2,838.11	7,386.87	112.23	-	465,202.55	EB 2022