



Quarterly Treasurers Report
Fiscal Year Ending December 31, 2021
First Quarter

Presented To: Finance Committee and Park Commissioners

From: Sue Rini, Director of Finance & Administration
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The following is the **Quarterly Treasurers Report** for the Carol Stream Park District for the first 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 First Quarter **Combined Fund Balance is \$4,065,069**. 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 \$1,394,076**. Despite the impact of the COVID-19 Pandemic, aggressive cost cutting measures, creative programming, and the slow return to normal levels of programming, this operating balance compares favorably to last years' first quarter ending balance of \$1,233,931. Operating funds include:

<i>Corporate/Corporate R&R</i>	<i>FICA</i>
<i>Recreation/Recreation R&R</i>	<i>Audit</i>
<i>Paving & 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 \$701,506; this does not compare favorably to the first quarter decreases of \$583,989 in 2020, and \$472,116 in 2019.
 - First Quarter typically performs at a loss; we attribute the higher loss to the fact that the District was operating under pre-COVID conditions in the first quarters of 2020 and 2019.
- Total **Capital Dollars** available are \$698,088. *The proceeds of the 2021 issue will not be reflected until the second quarter.



Carol Stream Park District

(Chart A)

Current Fund Balance

1st 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	
1/1/21 Bal: By Fund	\$ 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
1/1/21 Bal: Combined Funds	\$ 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)
Fund Balance 1/31	\$ 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)
Fund Balance 2/28	\$ 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)
Fund Balance 3/31	\$ 979,137	\$ 114,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,894	\$ (142,502)	\$ 582,983	\$ 100,000	\$ 1,179,517	\$ 110,406	\$ 698,088	\$ 4,065,069
April Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 4/30	\$ 979,137	\$ 114,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,894	\$ (142,502)	\$ 582,983	\$ 100,000	\$ 1,179,517	\$ 110,406	\$ 698,088	\$ 4,065,069
May Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 5/31	\$ 979,137	\$ 114,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,894	\$ (142,502)	\$ 582,983	\$ 100,000	\$ 1,179,517	\$ 110,406	\$ 698,088	\$ 4,065,069
June Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 6/30	\$ 979,137	\$ 114,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,894	\$ (142,502)	\$ 582,983	\$ 100,000	\$ 1,179,517	\$ 110,406	\$ 698,088	\$ 4,065,069
July Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 7/31	\$ 979,137	\$ 114,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,894	\$ (142,502)	\$ 582,983	\$ 100,000	\$ 1,179,517	\$ 110,406	\$ 698,088	\$ 4,065,069
August Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 8/31	\$ 979,137	\$ 114,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,894	\$ (142,502)	\$ 582,983	\$ 100,000	\$ 1,179,517	\$ 110,406	\$ 698,088	\$ 4,065,069
September Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 9/30	\$ 979,137	\$ 114,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,894	\$ (142,502)	\$ 582,983	\$ 100,000	\$ 1,179,517	\$ 110,406	\$ 698,088	\$ 4,065,069
October Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 10/31	\$ 979,137	\$ 114,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,894	\$ (142,502)	\$ 582,983	\$ 100,000	\$ 1,179,517	\$ 110,406	\$ 698,088	\$ 4,065,069
November Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 11/30	\$ 979,137	\$ 114,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,894	\$ (142,502)	\$ 582,983	\$ 100,000	\$ 1,179,517	\$ 110,406	\$ 698,088	\$ 4,065,069
December Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
YTD Fund Balance	\$ 979,137	\$ 114,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,894	\$ (142,502)	\$ 582,983	\$ 100,000	\$ 1,179,517	\$ 110,406	\$ 698,088	\$ 4,065,069
YTD Combined Fund Balance:	Corporate/CorpR&R/Ancillary							Recreation/RecR&R							
	\$ 1,093,683							\$ 300,392							
Budgeted Ending Bal - CORP	\$ 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
Budgeted Ending Bal - CORP & ANCILLARY	\$ 1,551,207							\$ 496,923							
Target of 5/12	\$ 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: \$ 2,095,591
Operating Fund End Balance: \$ 1,394,076
Change in Operating Balance: \$ (701,516)



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.
- **First Quarter net performance including all funds is (\$687,407)**
 - First quarter performance is typically negative unless there has been a bond issuance; the COVID-19 effect, while diminishing, still exists.



Carol Stream Park District
YTD Revenue & Expense - Monthly Comparison
1st Quarter - Fiscal Year Ending 12/31/21

ALL FUNDS - Corresponds to Graph B-1

Fiscal Year		January	February	March	1st Quarter Totals	2nd Quarter Totals	First Half YTD	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL
2012	Revenue	\$ 503,990	\$ 216,971	\$ 293,026	\$ 1,013,987	\$ 4,361,544	\$ 5,375,531	\$ 3,851,476	\$ 1,137,820	\$ 10,364,826
	Expense	\$ 293,131	\$ 952,117	\$ 1,273,264	\$ 2,518,513	\$ 4,575,083	\$ 7,093,596	\$ 4,232,921	\$ 8,161,334	\$ 19,487,851
	Net	\$ 210,858	\$ (735,146)	\$ (980,238)	\$ (1,504,526)	\$ (213,539)	\$ (1,718,065)	\$ (381,445)	\$ (7,023,515)	\$ (9,123,025)
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	\$ -	\$ 510,793	\$ -	\$ -	\$ 510,793
	Expense	\$ 305,787	\$ 434,605	\$ 457,807	\$ 1,198,200	\$ -	\$ 1,198,200	\$ -	\$ -	\$ 1,198,200
	Net	\$ (155,971)	\$ (267,219)	\$ (264,217)	\$ (687,407)	\$ -	\$ (687,407)	\$ -	\$ -	\$ (687,407)



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

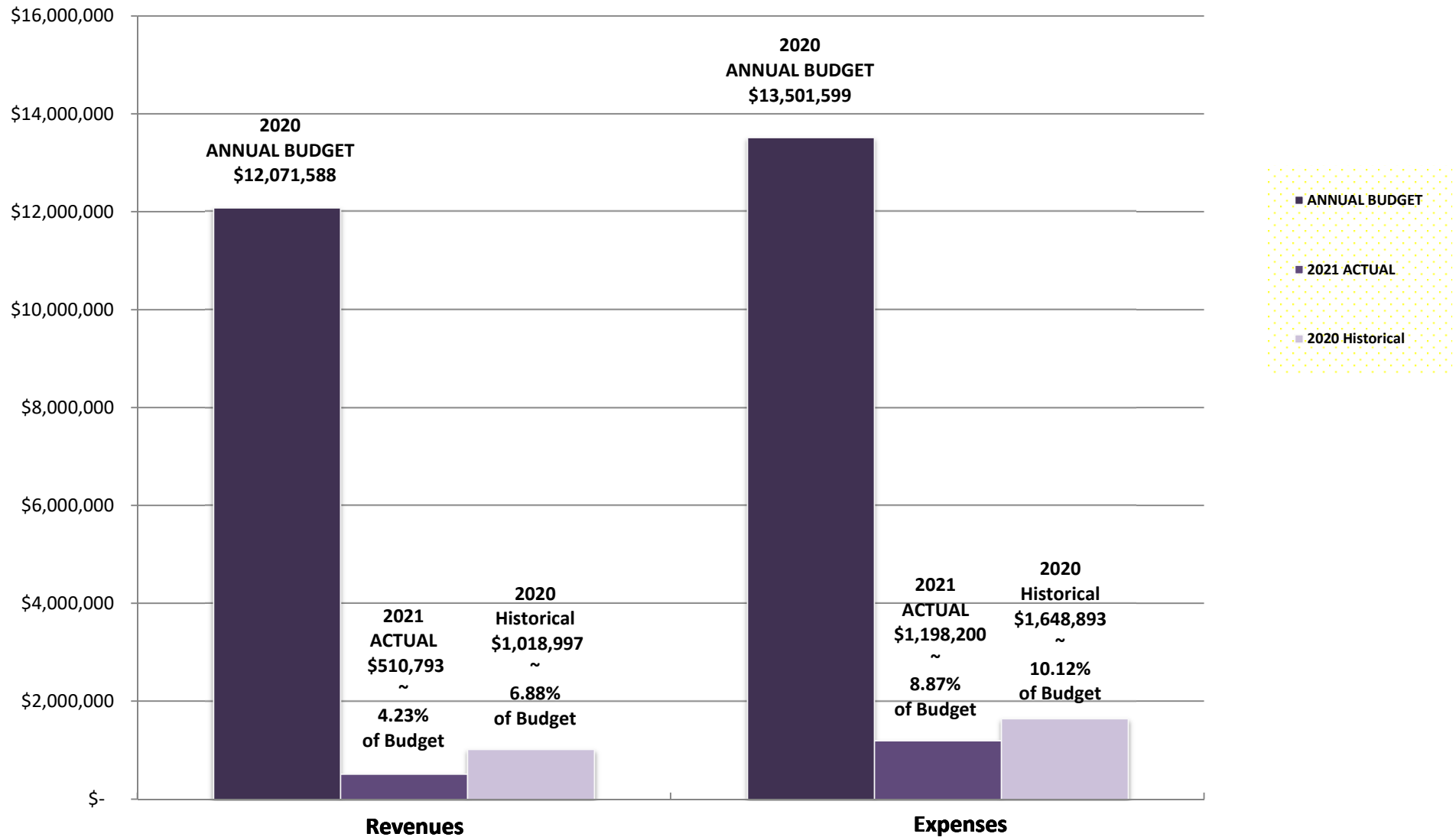
Refer to Chart B-1

- 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 4.23% of the annual budget, with expenses at 8.87% of the annual budget.



Carol Stream Park District
YTD Revenue & Expense as % of Budget
1st 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
- **First Quarter net performance for Operating Funds is (\$587,580)**
 - The first quarter typically nets negative performance.
 - First quarter performance is comparable to that of 2020.



Carol Stream Park District
YTD Revenues & Expense - Monthly Comparisons
1st Quarter - Fiscal Year Ending 12/31/2020

OPERATING FUNDS - Corresponds to Graphs 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 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	\$ 487,029	\$ 216,098	\$ 292,165	\$ 995,292	16.06%	\$ 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	\$ 268,242	\$ 420,716	\$ 568,218	\$ 1,257,175	20.77%	\$ 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	\$ 218,787	\$ (204,618)	\$ (276,052)	\$ (261,883)		\$ 1,069,054		\$ 807,171		\$ 348,804	\$ 1,155,975		\$ (826,187)	\$ 329,787		\$ 146,175
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		
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%	\$ -	0.0%	\$ 483,818	7.1%	\$ -	\$ 483,818	7.1%	\$ -	\$ 483,818	7.1%	\$ 6,832,856
Expense	\$ 267,883	\$ 391,555	\$ 411,960	\$ 1,071,398	15.83%	\$ -	0.0%	\$ 1,071,398	15.8%	\$ -	\$ 1,071,398	15.8%	\$ -	\$ 1,071,398	15.8%	\$ 6,766,380
Net	\$ (138,169)	\$ (231,034)	\$ (218,377)	\$ (587,580)		\$ -		\$ (587,580)		\$ -	\$ (587,580)		\$ -	\$ (587,580)		\$ 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 \$483,818 and represent 7.08% of the annual budget.
 - YTD expenses are \$1,071,398 and represent 15.83% 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 first 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

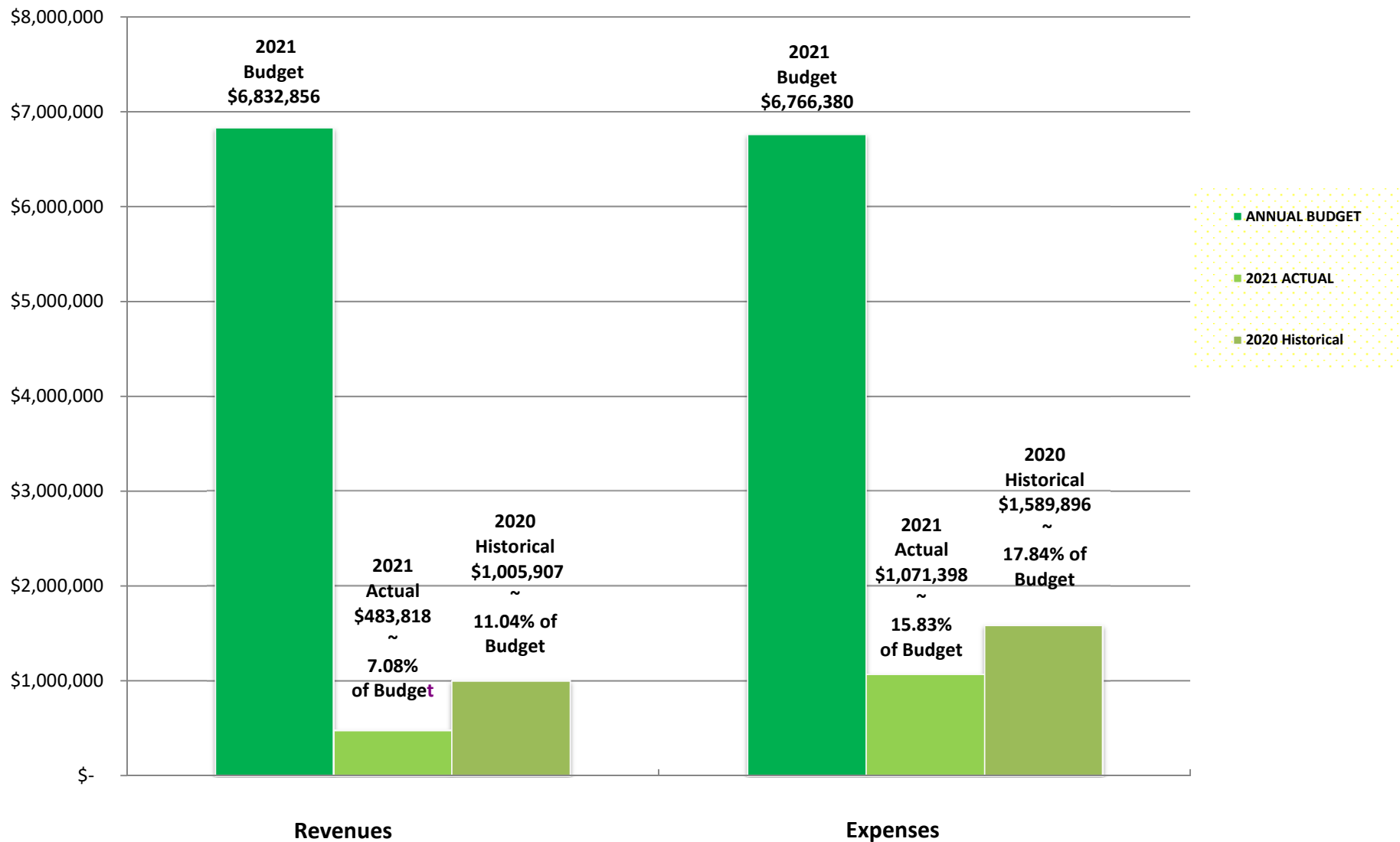
This graph reflects NET performance for Operating Funds for the 1st quarter, as well as the 1st through 4th quarters of the fiscal year.

- The graph on the left includes a 5 year history of net performance **for the first quarter** only (Jan-Feb-Mar).
- The graph 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 12/31/21
OPERATING FUNDS

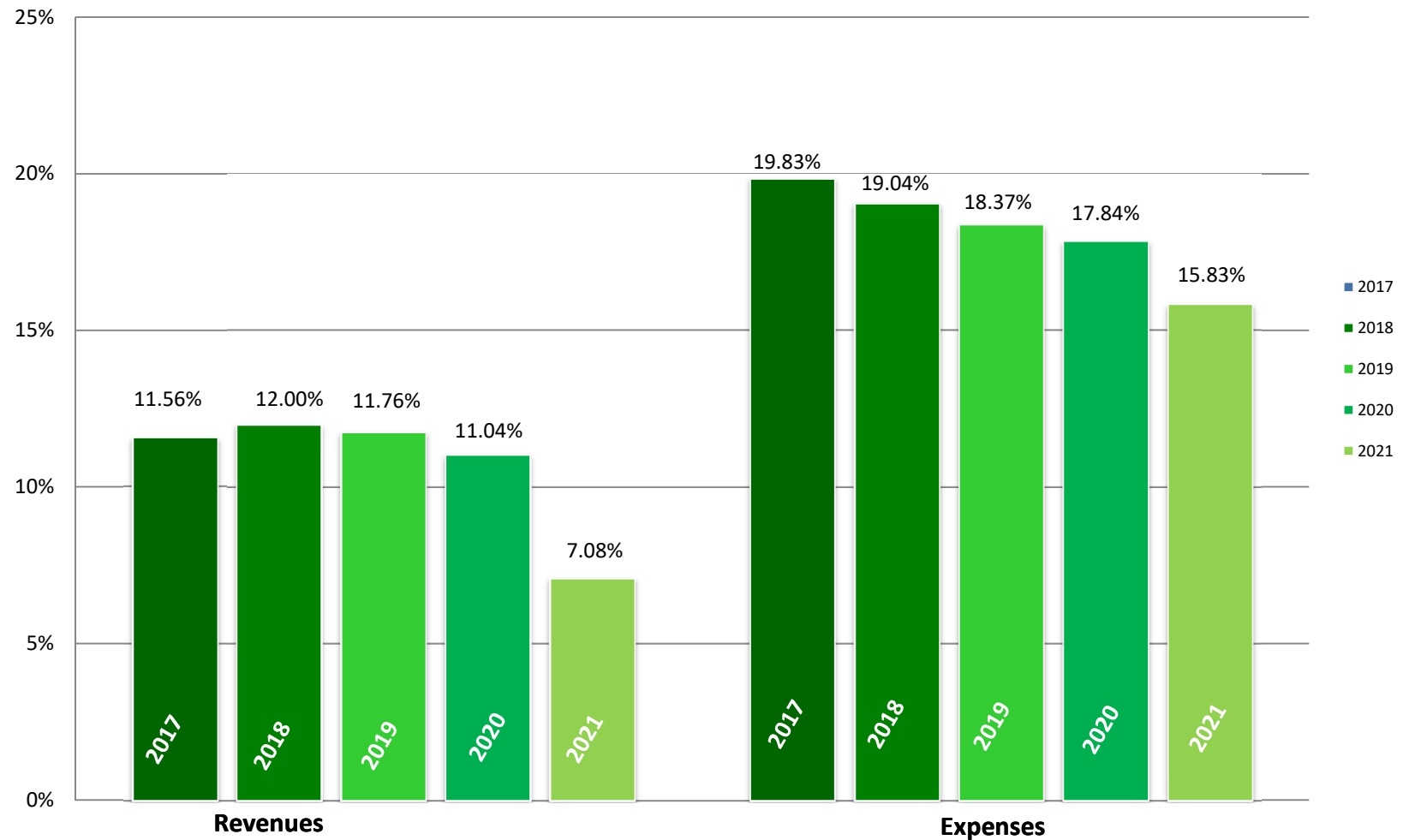
(Chart C-1)





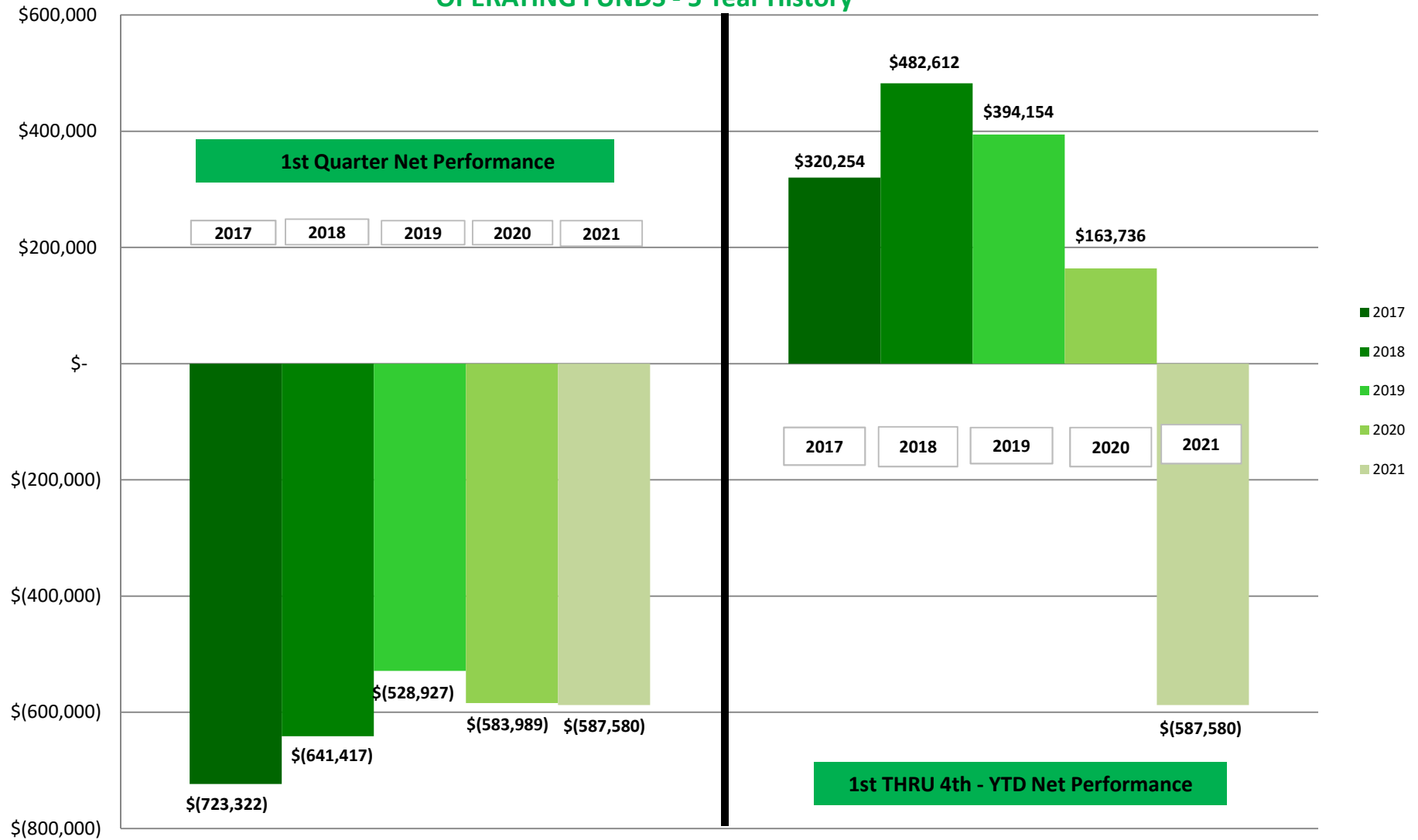
Carol Stream Park District
YTD Revenue & Expense as a % of Budget
1st Quarter - Fiscal Year Ending 12/31/21
OPERATING FUNDS - 5-Year History

(Chart C-2)



1st 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**. Eight years of data is included.

- **First Quarter** net performance of the **Recreation Fund** (January–March) is (\$144,193).
 - First quarter net performance is typically negative.
 - There are no tax receipts during the first quarter.
 - In 2017 we began utilizing a deferred revenue reporting system.
 - Lingering impact of COVID-19:
 - ✓ The loss of net earnings for the 2020-21 Before & After School Program will account for \$100,000.
 - ✓ Fountain View Fitness monthly memberships have only recovered to approximately 55% of pre-COVID levels.
- **Early forecasts show that a number of programs are trending 'at' or 'better than budgeted' revenue levels:**
 - Youth Theater has reached 172% of budget.
 - Overall Rentals has reached 87% of budget, with Field Rentals at 116% of budget.
 - Awesome Adventure Summer Camp has reached 160% of budget.
 - Youth Soccer has reached 128% of budget.
 - Youth BB/SB has reached 108% of budget.
 - Adult SB Tournaments has reached 127% of budget.
 - Preschool for Fall 2021 is already at 91% of budget.

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

(Chart D)

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 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	\$ 387,798	\$ 191,273	\$ 270,204	\$ 849,275	22.2%	\$ 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	\$ 155,867	\$ 244,097	\$ 344,729	\$ 744,693	20.1%	\$ 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	\$ 231,931	\$ (52,825)	\$ (74,525)	\$ 104,582		\$ 481,200		\$ 585,782			\$ 528,750		\$ (432,849)		\$ 95,901		\$ 118,853
2013	Revenue	\$ 392,808	\$ 197,866	\$ 274,719	\$ 865,392	20.0%	\$ 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	\$ 153,801	\$ 238,803	\$ 362,801	\$ 755,404	17.2%	\$ 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	\$ 239,007	\$ (40,938)	\$ (88,082)	\$ 109,988		\$ 533,557		\$ 643,545			\$ 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%	28.1%	\$ 4,623,366	82.2%	\$ 883,323	15.7%	\$ 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%	30.9%	\$ 4,212,101	76.2%	\$ 1,274,089	23.0%	\$ 5,486,190	99.2%	\$ 5,529,656
	Net	\$ 211,965	\$ (70,155)	\$ (38,578)	\$ 103,232		\$ 438,089		\$ 541,321			\$ 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%	29.1%	\$ 4,853,094	83.9%	\$ 593,415	10.3%	\$ 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%	30.3%	\$ 4,295,513	74.3%	\$ 1,298,459	22.5%	\$ 5,593,972	96.8%	\$ 5,778,387
	Net	\$ 229,201	\$ (70,101)	\$ (48,645)	\$ 110,454		\$ 517,845		\$ 628,299			\$ 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%	25.7%	\$ 4,715,031	81.1%	\$ 829,269	14.3%	\$ 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%	31.3%	\$ 4,197,636	73.1%	\$ 1,274,763	22.2%	\$ 5,472,399	95.4%	\$ 5,738,668
	Net	\$ 312,891	\$ (61,077)	\$ (26,001)	\$ 225,812		\$ 594,620		\$ 820,432			\$ 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%	32.3%	\$ 4,801,814	81.6%	\$ 944,567	16.0%	\$ 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%	28.5%	\$ 4,281,391	74.1%	\$ 1,366,874	23.7%	\$ 5,648,265	97.8%	\$ 5,774,176
	Net	\$ (46,748)	\$ (97,633)	\$ (129,481)	\$ (273,861)		\$ 542,970		\$ 269,109			\$ 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%	33.5%	\$ 4,897,985	83.6%	\$ 947,719	16.2%	\$ 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%	28.3%	\$ 4,210,237	73.2%	\$ 1,414,627	24.6%	\$ 5,624,865	97.8%	\$ 5,751,202
	Net	\$ (3,833)	\$ (17,853)	\$ (20,193)	\$ (141,350)		\$ 498,038		\$ 356,688			\$ 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%	32.2%	\$ 4,897,515	82.4%	\$ 970,735	16.3%	\$ 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%	28.8%	\$ 4,280,857	73.5%	\$ 1,470,119	25.2%	\$ 5,750,976	98.7%	\$ 5,825,193
	Net	\$ 60,842	\$ (25,797)	\$ (112,559)	\$ (77,513)		\$ 454,074		\$ 376,560			\$ 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%	17.2%	\$ 2,559,117	42.8%	\$ 395,788	6.6%	\$ 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%	13.8%	\$ 2,432,369	41.2%	\$ 770,165	13.0%	\$ 3,202,534	54.2%	\$ 5,908,337
	Net	\$ 65,746	\$ (60,273)	\$ (114,363)	\$ (108,890)		\$ 20,024		\$ (88,866)			\$ 126,748		\$ (374,378)		\$ (247,629)		\$ 66,237
2021	Revenue	\$ 100,856	\$ 145,749	\$ 161,135	\$ 407,741	10.1%	\$ -	0.0%	\$ 407,741	10.1%	0.0%	\$ 407,741	10.1%	\$ -	0.0%	\$ 407,741	10.1%	\$ 4,047,331
	Expense	\$ 134,342	\$ 204,810	\$ 212,782	\$ 551,933	13.7%	\$ -	0.0%	\$ 551,933	13.7%	0.0%	\$ 551,933	13.7%	\$ -	0.0%	\$ 551,933	13.7%	\$ 4,014,876
	Net	\$ (33,486)	\$ (59,060)	\$ (51,647)	\$ (144,193)		\$ -		\$ (144,193)			\$ (144,193)		\$ -		\$ (144,193)		\$ 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 \$407,741 and represents 10.1% of the annual budget.
- YTD expenses are \$551,933 represents 13.7% 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. 1st - 4th Quarter)

Refer to Chart D-3

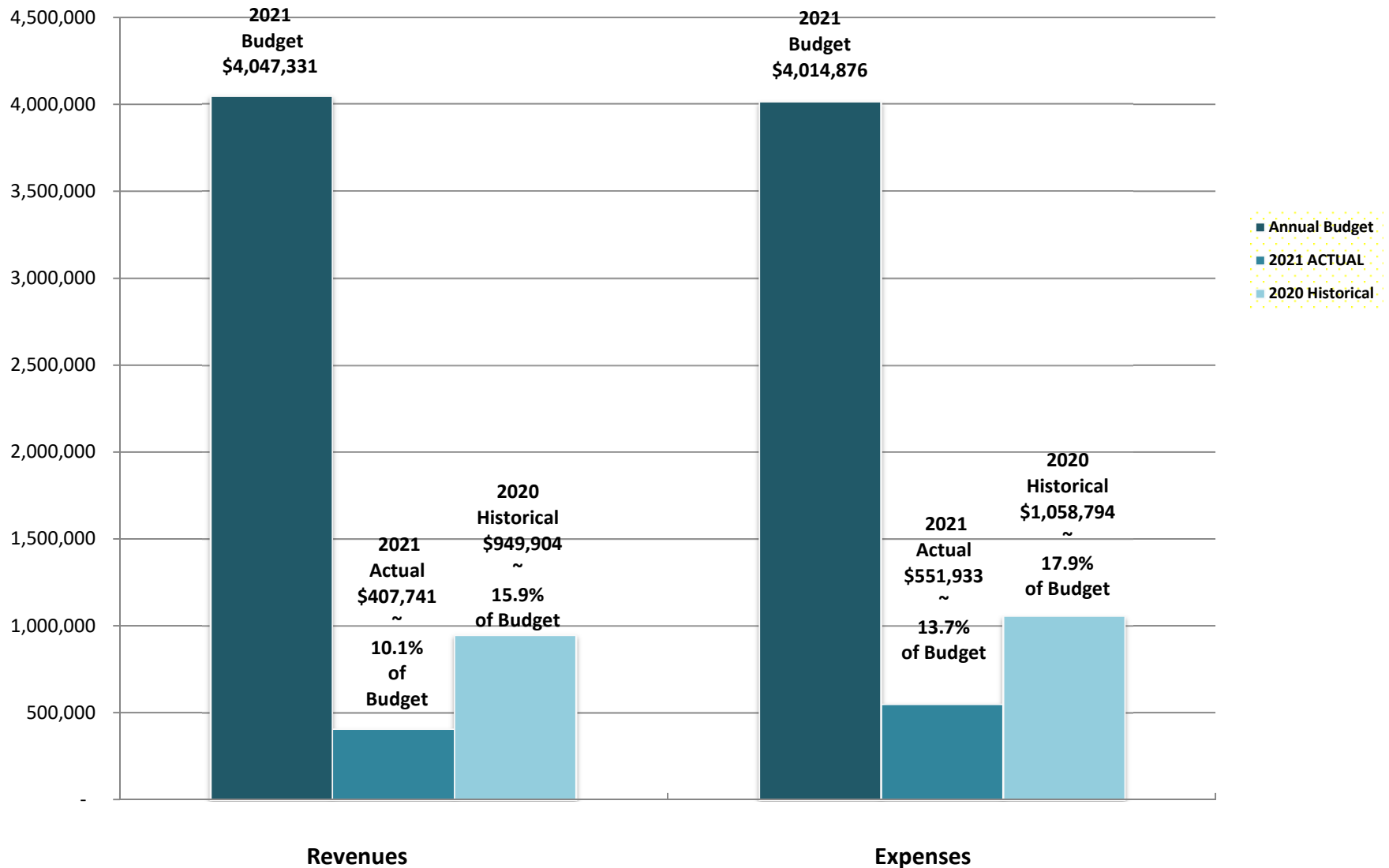
This graph reflects NET performance for the Recreation Fund.

- The graph on the left includes net performance for the first quarter only (January - March).
- The graph 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 12/31/21
RECREATION FUND

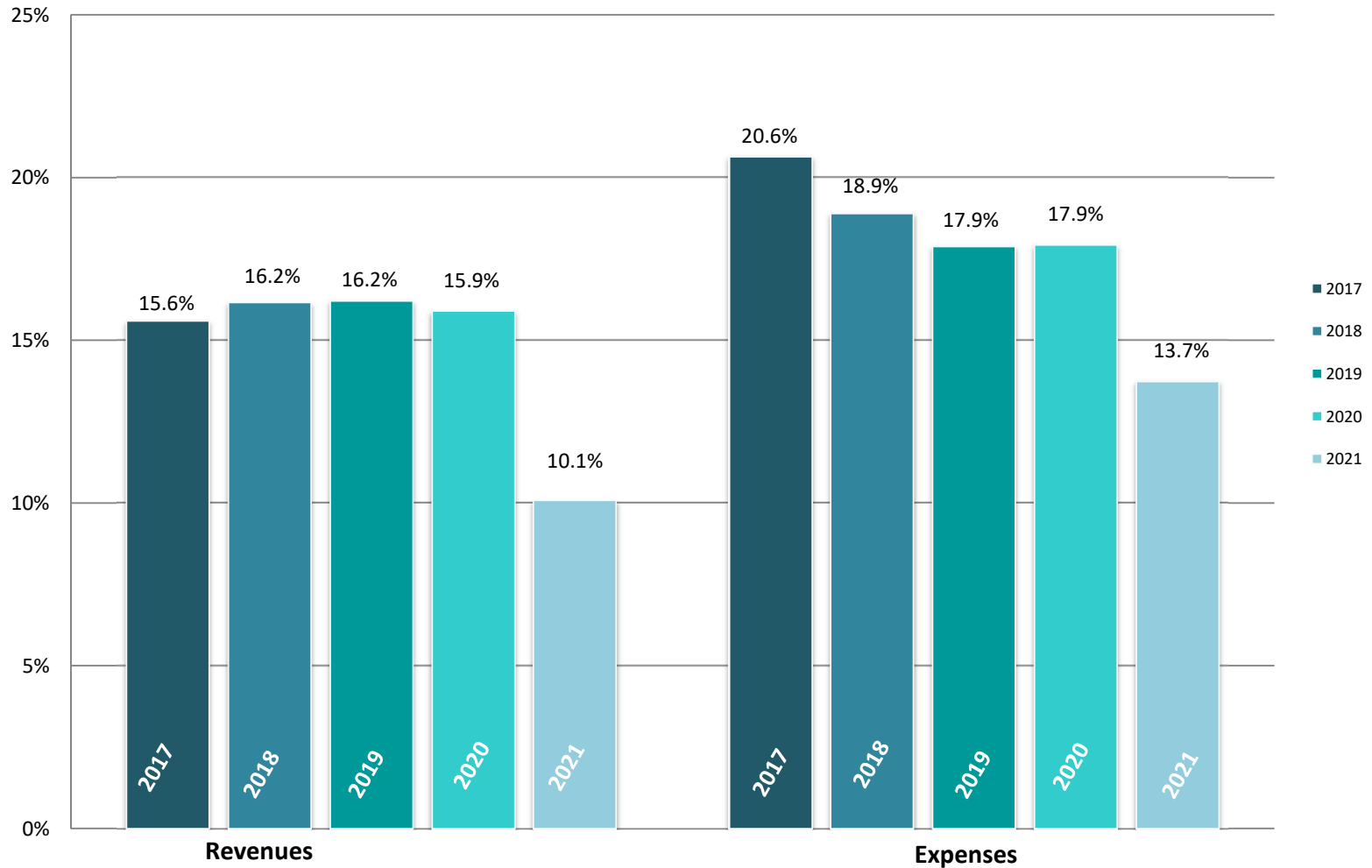
(Chart D-1)





Carol Stream Park District
YTD Revenue & Expense as a % of Budget
1st Quarter - Fiscal Year Ending 12/31/21
RECREATION FUNDS - 5-Year History

(Chart D-2)





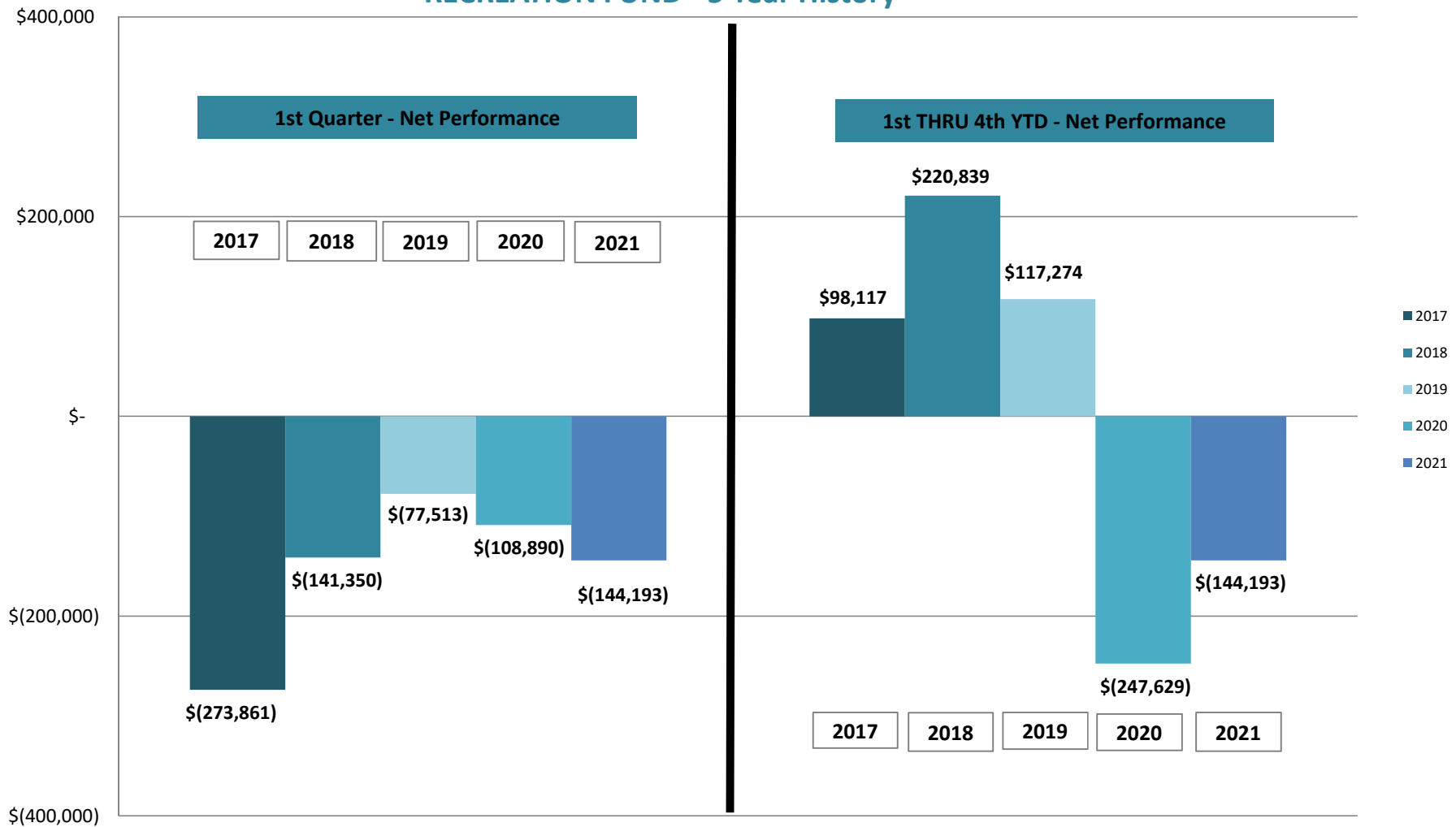
Carol Stream Park District

Net Performance

(Chart D-3)

1st 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)
 - 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 2021.
- The proceeds of the 2021 Bond Issue will be reflected in the next quarter's Treasurer's Report.



Carol Stream Park District
Comparison of Monthly Capital, Cap-Exempt, & Special Recreation Funds

1st Quarter - Fiscal Year Ending 12/31/2021

Fiscal Year	January	February	March	1st Quarter Totals	2nd Quarter Totals	First Half YTD	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL
2012 Revenue	\$ 16,961	\$ 873	\$ 861	\$ 18,695	\$ 1,847,329	\$ 1,866,024	\$ 1,574,986	\$ 446,997	\$ 3,888,007
Expense	\$ 24,890	\$ 531,401	\$ 705,046	\$ 1,261,338	\$ 3,129,922	\$ 4,391,259	\$ 2,305,235	\$ 6,644,325	\$ 13,340,819
Net	\$ (7,929)	\$ (530,528)	\$ (704,186)	\$ (1,242,643)	\$ (1,282,593)	\$ (2,525,235)	\$ (730,249)	\$ (6,197,327)	\$ (9,452,812)
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	\$ -	\$ 26,976	\$ -	\$ -	\$ 26,976
Expense	\$ 37,904	\$ 43,051	\$ 45,848	\$ 126,802	\$ -	\$ 126,802	\$ -	\$ -	\$ 126,802
Net	\$ (17,802)	\$ (36,185)	\$ (45,840)	\$ (99,826)	\$ -	\$ (99,826)	\$ -	\$ -	\$ (99,826)

Capital & Cap-Exempt Funds Include:

25 - Special Recreation

29 - Working Cash

34 & 42 - Capital



Investments for Fiscal 2020

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 **1.344%**.
 - 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
1st Quarter - Fiscal Year Ending 12/31/21**

Illinois Trust	Fund Balance Investments	TERM	RATE	CURRENT YTD BALANCE INVESTED	Actual Interest RECEIVED
Illinois Trust \$	Total Illinois Trust [Fund Balance ('savings')]	Q1/21	1.354%	\$ 984,000.00	\$ 8,691.81
PMA	Capital Repair/Replacement Investments	TERM	RATE	CURRENT YTD BALANCE INVESTED	Actual Interest RECEIVED
R/R \$	Total Repair/Replacement	Q1/21	1.207%	\$ 737,500.00	\$ 6,825.30
	TOTAL INVESTMENTS			\$ 1,721,500.00	\$ 15,517.11
3/31/2021	iPRIME Funds (Liquid \$-R/R)	Q1/21	0.040%	\$ 146,100.28	\$ 20.70
	TOTAL CAPITAL + FUND BALANCE \$			\$ 1,867,600.28	\$ 15,537.81
		<u>includes liquid capital \$</u>	<u>avg %</u>	CURRENT YTD BALANCE INVESTED/LIQUID	Actual Interest RECEIVED
		Q1	1.344%		
	* NOTE: Only grant dollars earmarked for capital projects remain [R/R \$/iPRIME Funds].				



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 \$114,546.29.
 - Balance of the Recreation Operational R&R Fund is \$442,893.93.

1st 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		3/31/2021
12/31/2011		-	-	-	-	-	-	-	-	-	-	-	-	-	EB 2011
Revenues		8,000.00	-	-	-	-	-	-	-	-	-	-	-	8,000.00	Revenues
Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
12/31/2012		8,000.00	-	-	-	-	-	-	-	-	-	-	-	8,000.00	EB 2012
Revenues		4,000.00	-	-	16,753.33	-	-	-	-	-	-	-	-	20,753.33	Revenues
Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
12/31/2013		12,000.00	-	-	16,753.33	-	-	-	-	-	-	-	-	28,753.33	EB 2013
Revenues		-	-	35,000.00	11,585.29	-	-	-	-	-	-	-	-	46,585.29	Revenues
Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
12/31/2014		12,000.00	-	35,000.00	28,338.62	-	-	-	-	-	-	-	-	75,338.62	EB 2014
Revenues		8,000.00	-	35,000.00	10,872.03	-	-	-	-	-	-	-	-	53,872.03	Revenues
Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
12/31/2015	-	20,000.00	-	70,000.00	39,210.65	-	-	-	-	-	-	-	-	129,210.65	EB 2015
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
12/31/2016	-	24,000.00	-	105,000.00	50,403.68	1,217.24	-	6,076.00	3,207.75	-	-	-	-	189,904.67	EB 2016
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
12/31/2017	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	EB 2017
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
12/31/2018	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	EB 2018
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
12/31/2019	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	EB 2019
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	-	-	-	-	2,516.00	-	-	-	-	-	-	-	-	2,516.00	Revenues
Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
12/31/2021	37,533.84	32,000.00	3,899.13	230,315.00	110,926.32	4,219.75	3,479.00	7,404.00	2,821.83	2,838.11	7,386.87	70.08	-	442,893.93	EB 2021

1st 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		3/31/2021
12/31/2011	-	-	-	-	EB 2011
Revenues	91,303.88	-	-	91,303.88	Revenues
Expenditures	(67,107.74)	-	-	(67,107.74)	Expenditures
12/31/2012	24,196.14	-	-	24,196.14	EB 2012
Revenues	16,414.58	-	-	16,414.58	Revenues
Expenditures	(1,450.85)	-	-	(1,450.85)	Expenditures
12/31/2013	39,159.87	-	-	39,159.87	EB 2013
Revenues	4,322.86	-	-	4,322.86	Revenues
Expenditures	(459.99)	-	-	(459.99)	Expenditures
12/31/2014	43,022.74	-	-	43,022.74	EB 2014
Revenues	6,834.97	-	-	6,834.97	Revenues
Expenditures	(30,916.54)	-	-	(30,916.54)	Expenditures
12/31/2015	18,941.17	-	-	18,941.17	EB 2015
Revenues	10,669.11	3,000.00	16,750.00	30,419.11	Revenues
Expenditures	-	-	-	-	Expenditures
12/31/2016	29,610.28	3,000.00	16,750.00	49,360.28	EB 2016
Revenues	5,518.63	-	12,300.00	17,818.63	Revenues
Expenditures	(9,348.00)	-	-	(9,348.00)	Expenditures
12/31/2017	25,780.91	3,000.00	29,050.00	57,830.91	EB 2017
Revenues	15,141.33	1,515.00	12,750.00	29,406.33	Revenues
Expenditures	-	-	-	-	Expenditures
12/31/2018	40,922.24	4,515.00	41,800.00	87,237.24	EB 2018
Revenues	14,707.45	2,085.00	12,150.00	28,942.45	Revenues
Expenditures	-	(2,021.57)	-	(2,021.57)	Expenditures
12/31/2019	55,629.69	4,578.43	53,950.00	114,158.12	EB 2019
Revenues	2,495.71	-	-	2,495.71	Revenues
Expenditures	(2,345.21)	(373.03)	-	(2,718.24)	Expenditures
12/31/2020	55,780.19	4,205.40	53,950.00	113,935.59	EB 2020
Revenues	610.70	-	-	610.70	Revenues
Expenditures	-	-	-	-	Expenditures
12/31/2021	56,390.89	4,205.40	53,950.00	114,546.29	EB 2021

ALL Operational Repair & Replacement Funds - SNAPSHOT YTD
1st Quarter - Fiscal Year Ending 12/31/21

(Chart I)

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		3/31/2021
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	-	-	-	-	2,516.00	-	-	-	-	-	-	-	-	2,516.00	Revenues
Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
12/31/2021	37,533.84	32,000.00	3,899.13	230,315.00	110,926.32	4,219.75	3,479.00	7,404.00	2,821.83	2,838.11	7,386.87	70.08	-	442,893.93	EB 2021

Carol Stream Park District
General Operational Repair/Replacement

	General	Bark Park	IT Replace / Summary	Totals	AS OF
	11-7XX	11-724	11-713		3/31/2021
12/31/2020	55,780.19	4,205.40	53,950.00	113,935.59	EB 2020
Revenues	610.70	-	-	610.70	Revenues
Expenditures	-	-	-	-	Expenditures
12/31/2021	56,390.89	4,205.40	53,950.00	114,546.29	EB 2021