



**Quarterly Treasurer's Report**  
*Fiscal Year Ending December 31, 2023*  
Second Quarter/First Half

**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 second quarter of fiscal year ending December 31, 2023.

### 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 Second Quarter **Combined Fund Balance is \$11,125,379**. This includes all operating, restricted use funds, the balance of the bond proceeds, capital, and repair & replacement dollars.
  - The second quarter ending fund balance for all **Operating Funds is \$5,033,463**. This compares admirably to the 2022 second quarter ending balance of \$3,912,932. 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 an increase of \$1,093,756; this compares favorably to the second quarter increases of \$993,089 in 2022, and improved to \$732,730 in 2021.
  - Second Quarter typically performs at a gain; the District has moved back to pre-COVID conditions with this more typical second quarter performance.
- Total **Capital Dollars** available are \$2,146,353.



Carol Stream Park District

(Chart A)

Current Fund Balance

2nd Quarter - Fiscal Year Ending 12/31/23

	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>1/1/23 Bal: By Fund</b>	\$ 1,283,310	\$ 138,727	\$ 113,877	\$ 129,313	\$ 14,608	\$ 202,831	\$ 152,037	\$ 540,677	\$ 1,364,326	\$ 97,168	\$ 100,000	\$ 1,543,943	\$ 50,913	\$ 2,563,395.66	\$ 8,295,126
<b>1/1/23 Bal: Combined Funds</b>	\$ 2,034,704							\$ 1,905,002							
<b>Fund Balance</b>	\$ 1,895,977	\$ 138,727						\$ 540,677	\$ 1,364,326	\$ 97,168	\$ 100,000	\$ 1,543,943	\$ 50,913	\$ 2,563,396	\$ 8,295,126
January Net	\$ (145,397)	\$ 2,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,531	\$ 96,973	\$ (4,341)	\$ -	\$ -	\$ (1,487)	\$ (17,877)	\$ (66,466)
<b>Fund Balance 1/31</b>	\$ 1,750,580	\$ 140,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 544,208	\$ 1,461,299	\$ 92,827	\$ 100,000	\$ 1,543,943	\$ 49,426	\$ 2,545,519	\$ 8,228,659
February Net	\$ (212,203)	\$ 5,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,653	\$ (23,542)	\$ (1,205)	\$ -	\$ -	\$ (872)	\$ (35,460)	\$ (261,505)
<b>Fund Balance 2/28</b>	\$ 1,538,377	\$ 145,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,861	\$ 1,437,757	\$ 91,622	\$ 100,000	\$ 1,543,943	\$ 48,554	\$ 2,510,059	\$ 7,967,155
March Net	\$ (224,231)	\$ 1,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,926)	\$ (187,614)	\$ (3,263)	\$ -	\$ (4,070)	\$ (2,539)	\$ (26,851)	\$ (459,360)
<b>Fund Balance 3/31</b>	\$ 1,314,146	\$ 147,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 538,934	\$ 1,250,143	\$ 88,359	\$ 100,000	\$ 1,539,873	\$ 46,014	\$ 2,483,208	\$ 7,507,795
April Net	\$ (182,379)	\$ 2,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,410	\$ 36,583	\$ (4,489)	\$ -	\$ (640,799)	\$ (111)	\$ (41,953)	\$ (822,497)
<b>Fund Balance 4/30</b>	\$ 1,131,767	\$ 149,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 547,344	\$ 1,286,725	\$ 83,871	\$ 100,000	\$ 899,074	\$ 45,903	\$ 2,441,255	\$ 6,685,298
May Net	\$ (1,478)	\$ 5,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,790	\$ 85,532	\$ 26,252	\$ -	\$ 443,922	\$ (942)	\$ (121,547)	\$ 471,535
<b>Fund Balance 5/31</b>	\$ 1,130,289	\$ 154,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 582,135	\$ 1,372,258	\$ 110,123	\$ 100,000	\$ 1,342,996	\$ 44,961	\$ 2,319,708	\$ 7,156,833
June Net	\$ 1,040,005	\$ 17,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,122	\$ 725,845	\$ 129,216	\$ -	\$ 2,225,918	\$ (7,650)	\$ (173,355)	\$ 3,968,546
<b>Fund Balance 6/30</b>	\$ 2,170,294	\$ 171,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593,257	\$ 2,098,103	\$ 239,338	\$ 100,000	\$ 3,568,914	\$ 37,311	\$ 2,146,353	\$ 11,125,379
July Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 7/31</b>	\$ 2,170,294	\$ 171,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593,257	\$ 2,098,103	\$ 239,338	\$ 100,000	\$ 3,568,914	\$ 37,311	\$ 2,146,353	\$ 11,125,379
August Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 8/31</b>	\$ 2,170,294	\$ 171,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593,257	\$ 2,098,103	\$ 239,338	\$ 100,000	\$ 3,568,914	\$ 37,311	\$ 2,146,353	\$ 11,125,379
September Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 9/30</b>	\$ 2,170,294	\$ 171,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593,257	\$ 2,098,103	\$ 239,338	\$ 100,000	\$ 3,568,914	\$ 37,311	\$ 2,146,353	\$ 11,125,379
October Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 10/31</b>	\$ 2,170,294	\$ 171,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593,257	\$ 2,098,103	\$ 239,338	\$ 100,000	\$ 3,568,914	\$ 37,311	\$ 2,146,353	\$ 11,125,379
November Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 11/30</b>	\$ 2,170,294	\$ 171,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593,257	\$ 2,098,103	\$ 239,338	\$ 100,000	\$ 3,568,914	\$ 37,311	\$ 2,146,353	\$ 11,125,379
December Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>YTD Fund Balance</b>	\$ 2,170,294	\$ 171,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593,257	\$ 2,098,103	\$ 239,338	\$ 100,000	\$ 3,568,914	\$ 37,311	\$ 2,146,353	\$ 11,125,379
	<b>Corporate/CorpR&amp;R/Ancillary</b>							<b>Recreation/RecR&amp;R</b>							
<b>YTD Combined Fund Balance:</b>	\$ 2,342,103							\$ 2,691,360							
<b>Budgeted Ending Bal - CORP</b>	\$ 1,278,581	\$ 144,477	\$ 118,784	\$ 95,741	\$ 18,758	\$ 239,318	\$ 150,664	\$ 563,077	\$ 1,396,780	\$ 104,343	\$ 100,000	\$ 1,538,699	\$ 27,677	\$ 2,094,876	\$ 7,871,776
<b>Budgeted Ending Bal - CORP &amp; ANCILLARY</b>	\$ 2,046,324							\$ 1,959,857							
<b>Target of 5/12</b>	\$ 997,706	\$ 200,000	per plans	\$ 137,521	\$ 9,908	\$ 79,401	\$ 129,960	\$ 500,000	\$ 2,420,035	per plans	\$ 100,000	per debt	n/a	n/a	

\* Target Balance for Compined Corporate and Ancillary Funds is: \$ 1,554,496

Operating Fund Beg Balance: \$ 3,939,706  
 Operating Fund End Balance: \$ 5,033,463  
 Change in Operating Balance: \$ 1,093,756

**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.
- **Second Quarter net performance including all funds is \$3,617,585**
  - Second quarter performance is typically positive.
  - Performance is similar to 2022, with capital spending slowing down in early 2023.
- **First Half net performance including all funds is \$2,830,253.**
  - First half performance is typically positive; the District has moved back to pre-COVID conditions with this more typical first half performance.
  - Comparison is skewed because of the 2021 Bond Issue.
  - First Half net performance in 2022 was \$3,487,801.
  - First Half net performance in 2021 was \$6,107,687.



**Carol Stream Park District**  
**YTD Revenue & Expense - Monthly Comparison**  
**2nd Quarter - Fiscal Year Ending 12/31/23**

(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
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
2014 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
2014 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
2015 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
2015 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
2016 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
2016 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
2017 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
2017 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
2018 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
2018 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
2019 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
2019 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
2020 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
2020 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
2021 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
2021 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	\$ 7,759,627	\$ 8,501,367	\$ 6,031,371	\$ 1,329,867	\$ 15,862,604
2022 Expense	\$ 392,272	\$ 548,272	\$ 583,611	\$ 1,524,154	\$ 3,489,412	\$ 5,013,566	\$ 2,908,450	\$ 8,225,530	\$ 16,147,546
2022 Net	\$ (118,846)	\$ (298,470)	\$ (365,099)	\$ (782,414)	\$ 4,270,215	\$ 3,487,801	\$ 3,122,920	\$ (6,895,663)	\$ (284,942)
2023 Revenue	\$ 374,243	\$ 364,362	\$ 436,339	\$ 1,174,944	\$ 7,475,911	\$ 8,650,855	\$ -	\$ -	\$ 8,650,855
2023 Expense	\$ 440,710	\$ 625,866	\$ 895,699	\$ 1,962,275	\$ 3,858,327	\$ 5,820,602	\$ -	\$ -	\$ 5,820,602
2023 Net	\$ (66,466)	\$ (261,505)	\$ (459,360)	\$ (787,331)	\$ 3,617,585	\$ 2,830,253	\$ -	\$ -	\$ 2,830,253



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

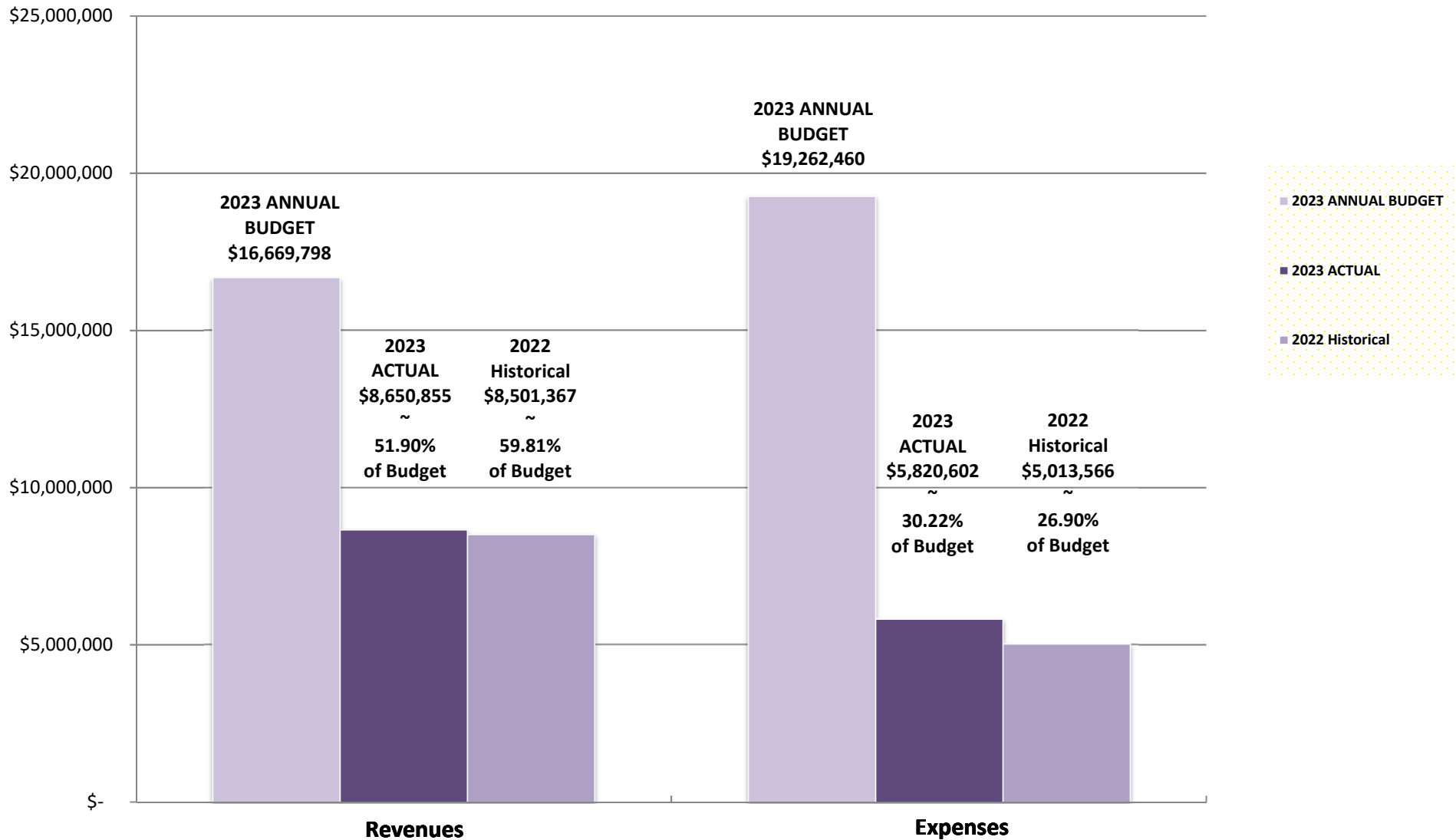
*Refer to Chart B-1*

- 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 2022 is included for reference.
- This chart reflects Operating, Capital, Cap-Exempt, and Special Recreation revenues and expenses.
- 2023 Year-to-Date revenue is 51.90% of the annual budget, with expenses at 30.22% of the annual budget.
  - 2022 Year-to-Date Revenue was 59.81% of budget, and expenses were 26.90% of budget.



**Carol Stream Park District**  
**YTD Revenue & Expense as % of Budget**  
**2nd Quarter - Fiscal Year Ending 12/31/23**  
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
  
- **Second Quarter net performance for Operating Funds is \$1,783,123**
  - The second quarter typically nets positive performance.
  - Second quarter performance is somewhat more than 2022, but typical.
  
- **First Half net performance for Operating Funds is \$1,093,756.**
  - This reflects improvement over 2022's \$993,089 net performance.
  - Performance is more favorable than 2021's net performance of \$732,730.
  
  - ✓ Tax receipts to operating funds have come in as budgeted.
  - ✓ Staff positions have returned to pre-covid levels.
  - ✓ Consumer confidence is back to pre-covid levels and remains steady.





**Carol Stream Park District**  
**YTD Revenues & Expense - Monthly Comparisons**  
**2nd Quarter - Fiscal Year Ending 12/31/2023**

**(Chart C)**

OPERATING FUNDS - Corresponds to Charts 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 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
2014	Revenue \$ 1,444,219	17.3%	\$ 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	21.6%	\$ 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	18.8%	\$ 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	21.3%	\$ 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	17.2%	\$ 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	19.7%	\$ 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 \$ 985,151	11.6%	\$ 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	19.8%	\$ 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	12.0%	\$ 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	19.0%	\$ 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		\$ (216,164)
2019	Revenue \$ 1,031,330	11.8%	\$ 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	18.4%	\$ 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	11.0%	\$ 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	17.8%	\$ 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	7.1%	\$ 256,883	\$ 579,772	\$ 2,259,815	\$ 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 \$ 1,071,398	15.8%	\$ 584,187	\$ 581,971	\$ 610,003	\$ 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 \$ (587,580)		\$ (327,304)	\$ (2,198)	\$ 1,649,812	\$ 1,320,310		\$ 732,730		\$ 1,252,765	\$ 1,985,494		\$ (1,041,856)	\$ 943,639		\$ 66,476
2022	Revenue \$ 848,554	10.4%	\$ 414,631	\$ 1,047,173	\$ 2,336,176	\$ 3,797,981	46.8%	\$ 4,646,535	57.2%	\$ 3,266,837	\$ 7,913,372	97.4%	\$ 1,175,042	\$ 9,088,414	111.9%	\$ 8,121,516
	Expense \$ 1,405,363	17.7%	\$ 726,892	\$ 585,199	\$ 935,991	\$ 2,248,082	28.3%	\$ 3,653,445	46.1%	\$ 2,481,771	\$ 6,135,217	77.4%	\$ 1,929,830	\$ 8,065,046	101.7%	\$ 7,930,019
	Net \$ (556,809)		\$ (312,261)	\$ 461,974	\$ 1,400,185	\$ 1,549,898		\$ 993,089		\$ 785,066	\$ 1,778,155		\$ (754,787)	\$ 1,023,368		\$ 191,497
2023	Revenue \$ 1,138,577	12.1%	\$ 462,482	\$ 993,276	\$ 2,721,559	\$ 4,177,316	44.2%	\$ 5,315,894	56.3%	\$ -	\$ 5,315,894	56.3%	\$ -	\$ 5,315,894	56.3%	\$ 9,444,278
	Expense \$ 1,827,944	19.9%	\$ 597,626	\$ 869,425	\$ 927,142	\$ 2,394,193	26.1%	\$ 4,222,137	46.0%	\$ -	\$ 4,222,137	46.0%	\$ -	\$ 4,222,137	46.0%	\$ 9,183,818
	Net \$ (689,367)		\$ (135,145)	\$ 123,851	\$ 1,794,417	\$ 1,783,123		\$ 1,093,756		\$ -	\$ 1,093,756		\$ -	\$ 1,093,756		\$ 260,460



### 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 \$5,315,894 and represent 56.3% of the annual budget.
  - YTD expenses are \$4,222,137 and represent 46.0% 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 second 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 2<sup>nd</sup> quarter, as well as the 1<sup>st</sup> through 4<sup>th</sup> quarters of the fiscal year.

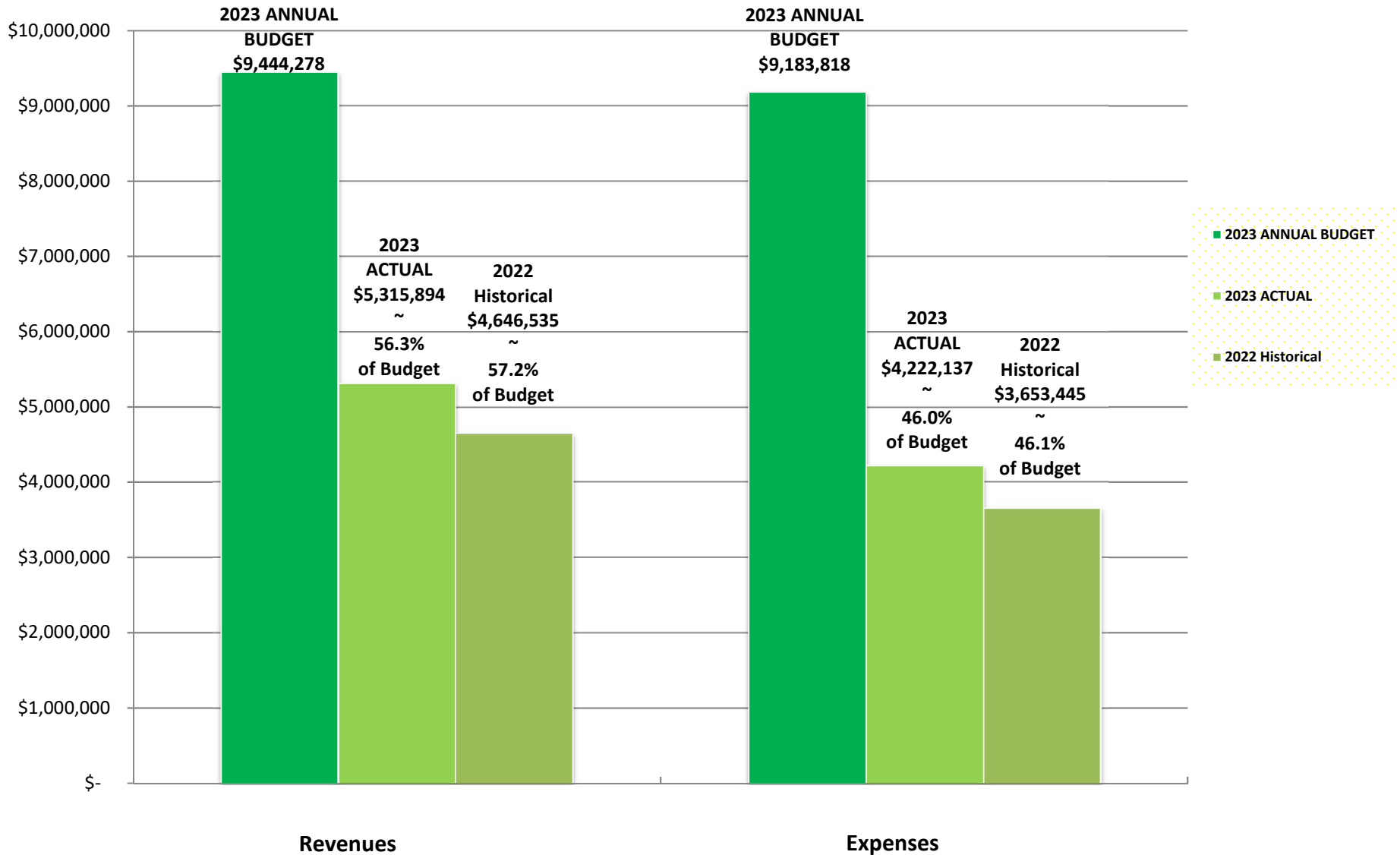
- The chart on the left includes a 5 year history of net performance **for the second quarter only** (April-June).
- The chart on the right includes a 5 year history of net performance **through the fourth quarter** (January –December).



**Carol Stream Park District**  
**YTD Revenue & Expense as a % Budget**  
**2nd Quarter - Fiscal Year Ending 12/31/23**

*(Chart C-1)*

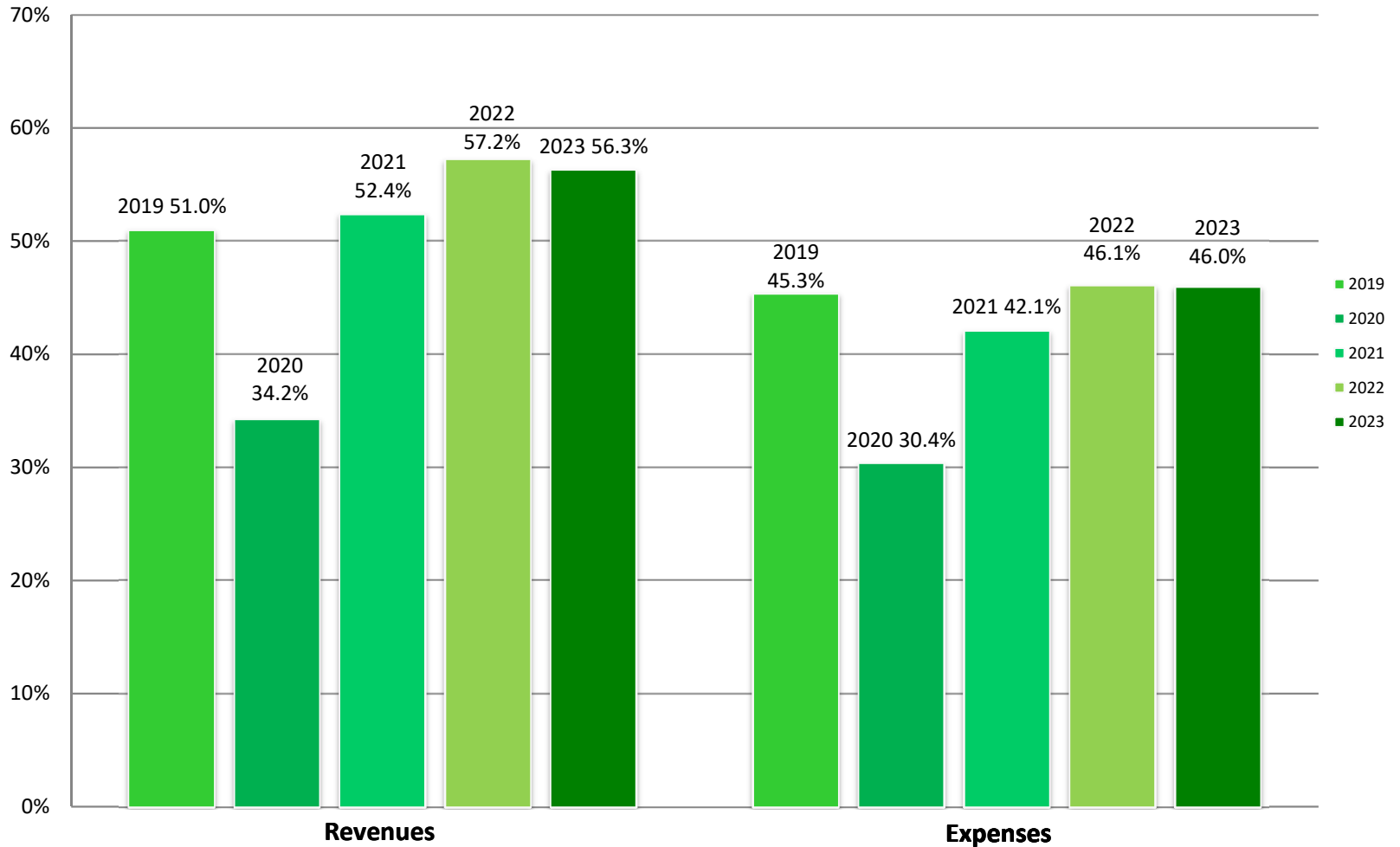
**OPERATING FUNDS**





**Carol Stream Park District**  
**YTD Revenue & Expense as a % of Budget**  
**2nd Quarter - Fiscal Year Ending 12/31/23**  
**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 12/31/23

### 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.

- **Second Quarter** net performance of the **Recreation Fund** (April-June) is \$847,960.
  - Second quarter net performance is typically positive.
  - The first major tax allocations were received during the second quarter.
  - In 2017 we began utilizing a deferred revenue charting system.
  - This quarter reflects more favorable performance compared to the same quarter in 2022, but typical.
  
- **Early forecasts show that a number of programs are trending 'at' or 'better than budgeted' revenue levels:**
  - Youth Theater has reached 76% of budget.
  - Gym Rentals have reached 64% of budget.
  - Field Rentals have reached 59% of budget.
  - Youth Basketball has reached 97% of budget.
  - Youth Dodgeball has reached 121% of budget.
  - Adult Sports Leagues have reached 64% of budget.
  - Sports Instructional has reached 65% of budget.
  - Preschool has reached 64% of budget.
  - Gymnastics Instructional has reached 72% of budget.
  
- **First Half net performance of the Recreation fund (Apr-June) is \$733,777.**
  - This is the strongest first half net performance since 2016.
  - Revenues of \$3,373,081 for the first half are the highest since 2010.
  - Expenses of \$2,639,304 for the first half remain similar to those of pre-covid levels.



Carol Stream Park District

(Chart D)

YTD Revenues & Expenses - Monthly Comparisons

2nd Quarter - Fiscal Year Ending 12/31/23

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

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 Quarter Totals	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
2014	Revenue \$ 1,311,311	23.3%	\$ 355,325	\$ 353,141	\$ 1,022,393	\$ 1,730,859	30.8%	\$ 3,042,170	54.1%	\$ 1,581,196	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%	\$ 1,711,252	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		\$ (130,056)		\$ 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%	\$ 1,681,110	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%	\$ 1,751,828	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		\$ (70,718)		\$ 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%	\$ 1,494,005	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%	\$ 1,797,042	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		\$ (303,037)		\$ 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%	\$ 1,899,594	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%	\$ 1,648,279	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		\$ 251,315		\$ 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%	\$ 1,959,525	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%	\$ 1,628,465	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		\$ 331,060		\$ 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%	\$ 1,915,839	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%	\$ 1,675,741	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		\$ 240,098		\$ 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%	\$ 1,028,889	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%	\$ 813,275	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)		\$ 215,614		\$ 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%	\$ 1,863,931	46.1%	\$ 3,982,716	98.4%	\$ 762,831	18.8%	\$ 4,745,546	117.3%	\$ 4,047,331
	Expense \$ 551,933	13.7%	\$ 332,692	\$ 391,868	\$ 378,083	\$ 1,102,643	27.5%	\$ 1,654,576	41.2%	\$ 1,233,146	30.7%	\$ 2,887,723	71.9%	\$ 1,172,810	29.2%	\$ 4,060,533	101.1%	\$ 4,014,876
	Net \$ (144,193)		\$ (110,924)	\$ (24,270)	\$ 743,595	\$ 608,401		\$ 464,208		\$ 630,785		\$ 1,094,993		\$ (409,980)		\$ 685,013		\$ 32,455
2022	Revenue \$ 765,815	15.2%	\$ 359,570	\$ 579,540	\$ 1,197,378	\$ 2,136,488	42.4%	\$ 2,902,303	57.6%	\$ 1,896,144	37.6%	\$ 4,798,447	95.2%	\$ 962,662	19.1%	\$ 5,761,109	114.3%	\$ 5,040,613
	Expense \$ 817,452	16.5%	\$ 442,750	\$ 365,486	\$ 652,220	\$ 1,460,457	29.4%	\$ 2,277,909	45.9%	\$ 1,629,588	32.8%	\$ 3,907,497	78.7%	\$ 1,172,802	23.6%	\$ 5,080,299	102.3%	\$ 4,965,582
	Net \$ (51,637)		\$ (83,181)	\$ 214,054	\$ 545,158	\$ 676,031		\$ 624,394		\$ 266,555		\$ 890,950		\$ (210,140)		\$ 680,810		\$ 75,032
2023	Revenue \$ 985,075	16.8%	\$ 412,419	\$ 648,755	\$ 1,326,832	\$ 2,388,006	40.6%	\$ 3,373,081	57.4%	\$ -	0.0%	\$ 3,373,081	57.4%	\$ -	0.0%	\$ 3,373,081	57.4%	\$ 5,880,335
	Expense \$ 1,099,258	18.9%	\$ 375,836	\$ 563,223	\$ 600,987	\$ 1,540,046	26.5%	\$ 2,639,304	45.4%	\$ -	0.0%	\$ 2,639,304	45.4%	\$ -	0.0%	\$ 2,639,304	45.4%	\$ 5,808,083
	Net \$ (114,183)		\$ 36,583	\$ 85,532	\$ 725,845	\$ 847,960		\$ 733,777		\$ -		\$ 733,777		\$ -		\$ 733,777		\$ 72,252



### **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 \$3,373,081 and represents 57.4% of the annual budget.
- YTD expenses are \$2,639,304 represents 45.4% 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 (2nd 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.

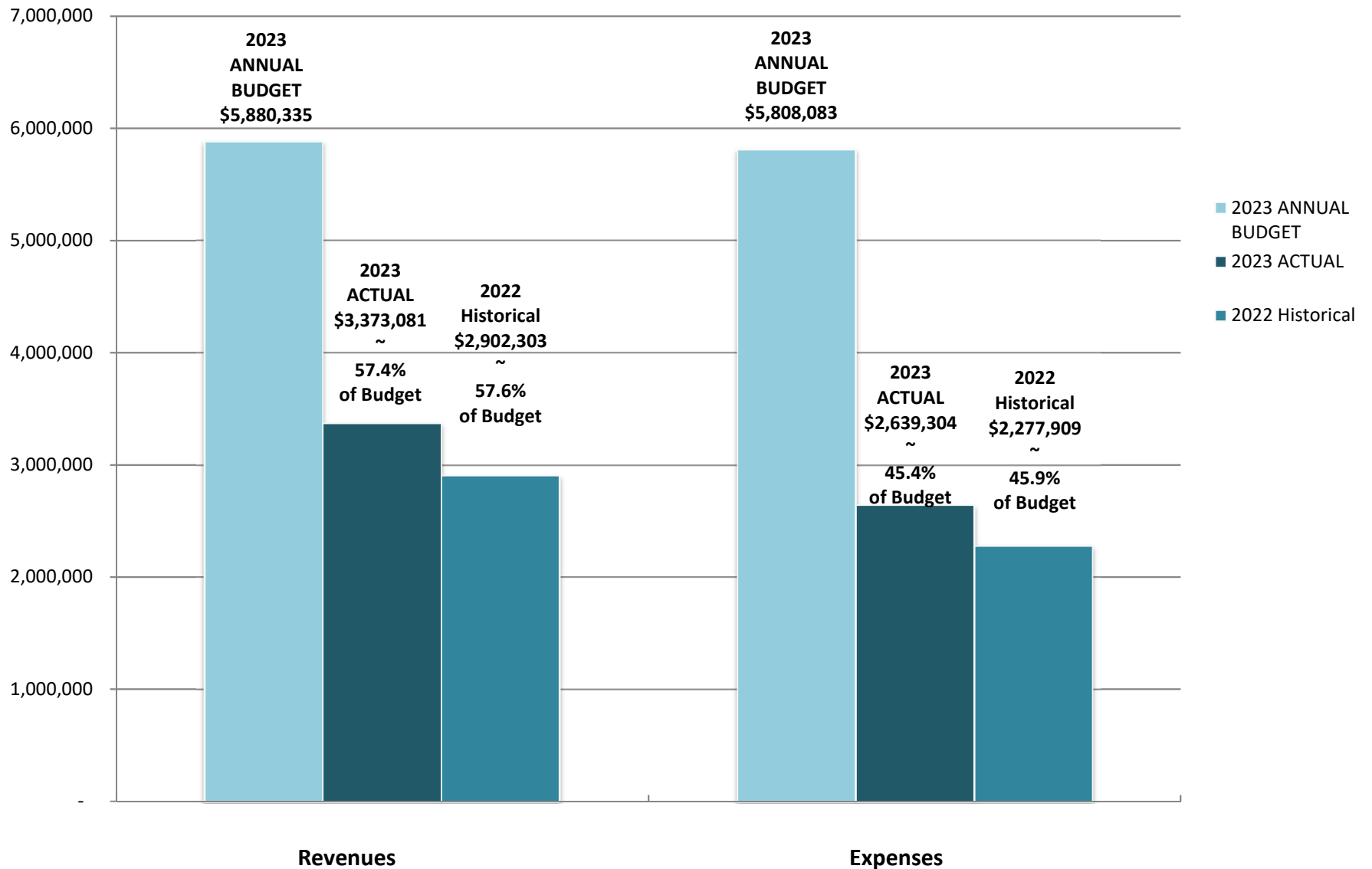
- The chart on the left includes net performance **for the second quarter only** (April-June).
- The chart on the right includes NET performance **through the fourth quarter** (January –December).





**Carol Stream Park District**  
**YTD Revenue & Expenses as a % of Budget**  
**2nd Quarter - Fiscal Year Ending 12/31/23**  
**RECREATION FUND**

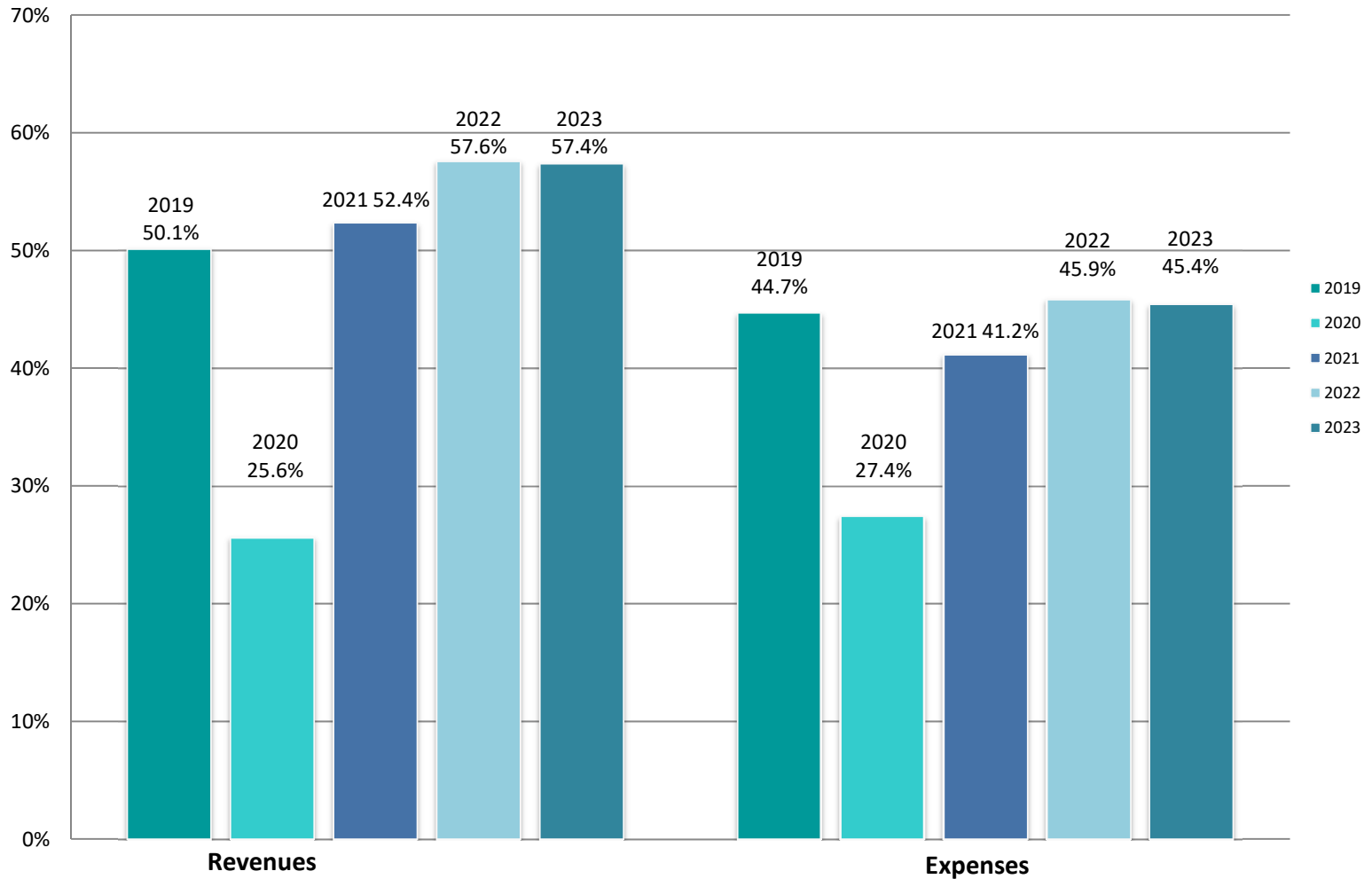
*(Chart D-1)*





**Carol Stream Park District**  
**YTD Revenue & Expense as a % of Budget**  
**2nd Quarter - Fiscal Year Ending 12/31/23**  
**RECREATION FUND - 5-Year History**

*(Chart D-2)*



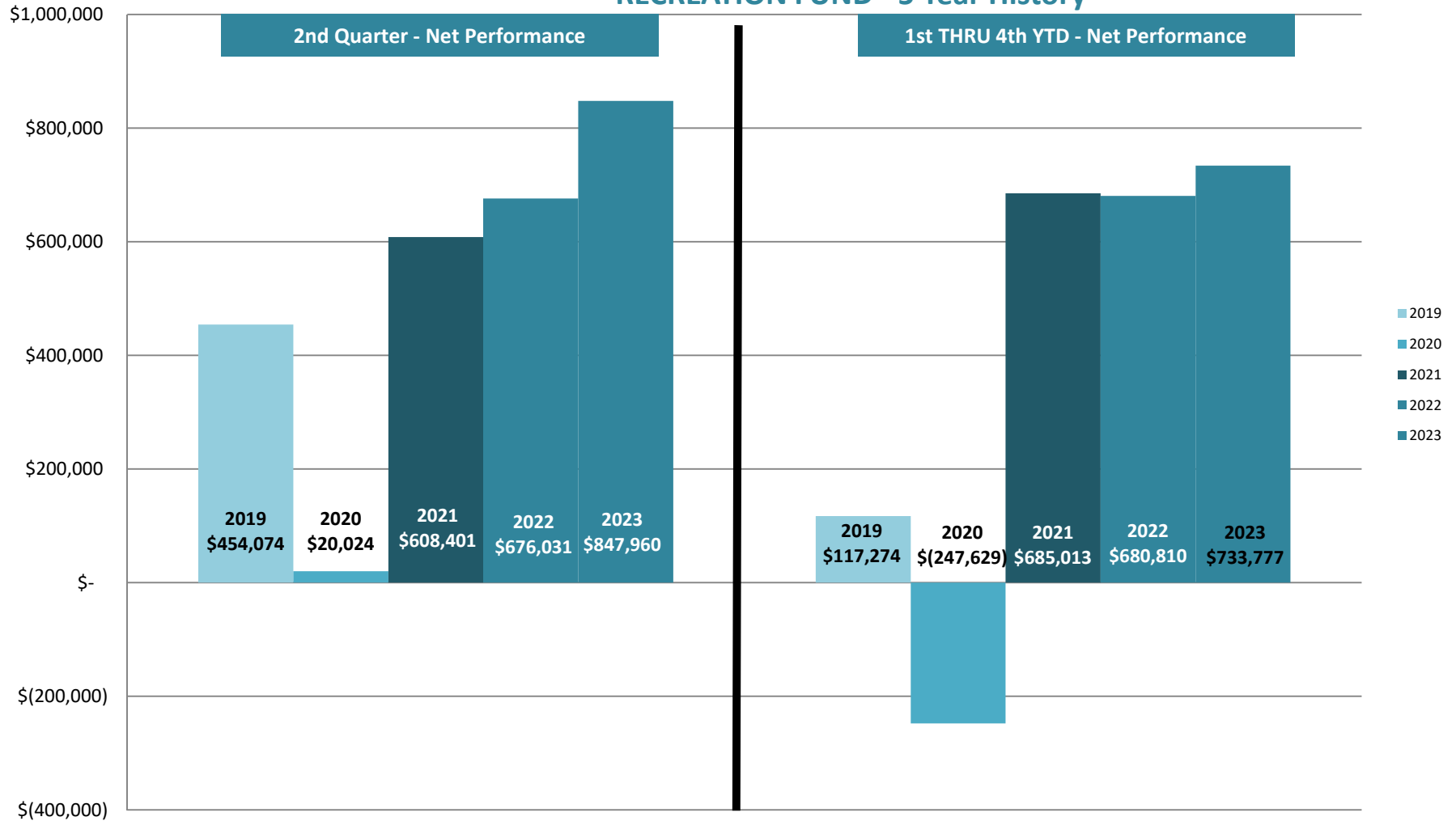


# Carol Stream Park District Net Performance

(Chart D-3)

## 2nd Quarter vs 1st thru 4th Quarter - Fiscal Year Ending 12/31/23

### 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:**

- Seven (7) bond principal and/or interest payments were made in the second quarter of 2023, totaling \$896,848.75.
  - 2016 \$256,050.00
  - 2020A \$2,900.00
  - 2020B \$10,498.75
  - 2020C \$230,875.00
  - 2020D \$108,213.00
  - 2021A \$56,579.50
  - 2021B \$231,732.50



Carol Stream Park District

(Chart E)

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

2nd Quarter - Fiscal Year Ending 12/31/2023

Fiscal Year		1st Quarter Totals	April	May	June	2nd Quarter Totals	First Half Totals	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL
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
	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
	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
	Expense	\$ 329,094	\$ 691,396	\$ (130,457)	\$ 513,064	\$ 1,074,003	\$ 1,403,096	\$ 824,760	\$ 3,272,047	\$ 5,499,903
	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
	Expense	\$ 313,902	\$ 946,707	\$ 126,924	\$ 420,303	\$ 1,493,934	\$ 1,807,836	\$ 1,020,624	\$ 3,634,390	\$ 6,462,850
	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
	Expense	\$ 241,518	\$ 828,754	\$ 177,051	\$ 571,363	\$ 1,577,168	\$ 1,818,686	\$ 592,324	\$ 3,560,179	\$ 5,971,189
	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
	Expense	\$ 132,247	\$ 758,068	\$ (11,326)	\$ 435,281	\$ 1,182,023	\$ 1,314,271	\$ 393,179	\$ 3,893,564	\$ 5,601,013
	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
	Expense	\$ 119,739	\$ 812,049	\$ 80,171	\$ 648,083	\$ 1,540,303	\$ 1,660,043	\$ 562,703	\$ 4,135,842	\$ 6,358,587
	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
	Expense	\$ 58,997	\$ 638,623	\$ 81,816	\$ 496,690	\$ 1,217,129	\$ 1,276,126	\$ 291,263	\$ 4,417,503	\$ 5,984,892
	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	\$ 2,541,216	\$ 88,183	\$ 9,060,852
	Expense	\$ 126,802	\$ 398,105	\$ 56,539	\$ 475,050	\$ 929,694	\$ 1,056,496	\$ 568,890	\$ 4,503,782	\$ 6,129,169
	Net	\$ (99,826)	\$ (398,097)	\$ 4,011,977	\$ 1,860,904	\$ 5,474,784	\$ 5,374,957	\$ 1,972,325	\$ (4,415,599)	\$ 2,931,684
2022	Revenue	\$ (106,814)	\$ 46,477	\$ 778,691	\$ 3,136,478	\$ 3,961,646	\$ 3,854,832	\$ 2,764,534	\$ 154,825	\$ 6,774,191
	Expense	\$ 118,791	\$ 715,285	\$ 93,911	\$ 432,133	\$ 1,241,329	\$ 1,360,121	\$ 426,679	\$ 6,295,701	\$ 8,082,500
	Net	\$ (225,605)	\$ (668,808)	\$ 684,780	\$ 2,704,344	\$ 2,720,317	\$ 2,494,712	\$ 2,337,855	\$ (6,140,876)	\$ (1,308,309)
2023	Revenue	\$ 36,367	\$ 10,280	\$ 505,716	\$ 2,782,599	\$ 3,298,595	\$ 3,334,962	\$ -	\$ -	\$ 3,334,962
	Expense	\$ 134,332	\$ 697,632	\$ 158,031	\$ 608,471	\$ 1,464,133	\$ 1,598,465	\$ -	\$ -	\$ 1,598,465
	Net	\$ (97,965)	\$ (687,352)	\$ 347,685	\$ 2,174,128	\$ 1,834,461	\$ 1,736,497	\$ -	\$ -	\$ 1,736,497

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

### Investments for Fiscal 2023

*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 second quarter. All funds have been transferred to the IPRIME Investment Shares Class Funds, which are considered Liquid Funds as required by spend-down requirements.
- Average interest earned during the second quarter is **3.000%**.
  - The cumulative average for interest earned in 2022 was 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%
- 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  
2nd Quarter - Fiscal Year Ending 12/31/23**

Illinois Trust	Fund Balance Investments	TERM	RATE	2023 YTD Balance Invested	2023 Actual Interest Received
Operating \$		Q2/23	2.286%	\$ 968,000.00	\$ 2,295.19
5/3 Securities	Fund Balance Investments	TERM	RATE	2023 YTD Balance Invested	2023 Actual Interest Received
Operating \$		Q2/23	4.754%	\$ 4,700,117.57	\$ 50,122.50
PMA	2021 Capital Bond Issue Investments	TERM	RATE	2023 YTD Balance Invested	2023 Actual Interest Received
2021 Capital		Q2/23	0.000%	\$ -	\$ 11,104.34
	TOTAL INVESTMENTS			\$ 5,668,117.57	\$ 63,522.03
6/30/2023	iPRIME Funds (Liquid \$-R/R)	avg qtr rate	4.961%	\$ 187,458.00	\$ 4,327.52
6/30/2023	iPRIME Funds (Liquid \$-Capital)	avg qtr rate	4.961%	\$ 2,025,684.16	\$ 46,894.00
		Q2/23	4.961%		
	TOTAL CAPITAL + FUND BALANCE \$			\$ 7,881,259.73	\$ 114,743.55
		Q2	avg % 3.000%	2023 YTD Balance Invested / Liquid	2023 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 2023 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 2023 is from an IGA with Winfield Park District for usage of the Bark Park.

**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 \$171,808.72.
  - Balance of the Recreation Operational R&R Fund is \$593,257.07.





2nd Quarter - Fiscal Year Ending 12/31/23

(Chart G)

Carol Stream Park District  
Recreation Operational Repair/Replacement

	Program Surcharge	CSYFA / GBN Turf	R/R - Gym Rentals	D87 IGA / FVRC Pool	R/R - FVRC Pool	R/R - Swim Lessons	R/R - Fitness	R/R - CCWP	R/R - Preschool	R/R - McCaslin /Fields	R/R - CCMG	R/R - Concessions-CCWP	R/R - Concessions-McCaslin	R/R - Concessions-FVRC	R/R - Concessions-SRC	R/R - Sponsorship /Advertising	Totals	AS OF
	12-413/700	12-702	12-745	12-748	12-748	12-750	12-749	12-753	12-746	12-760/702	12-761	12-790	12-791	12-792	12-793	12-795		6/30/2023
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
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
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	-	-	10,015.00	-	-	1,000.00	-	-	-	-	-	-	46,015.00	Revenues
Expenditures	(2,643.85)	-	-	-	-	-	-	-	-	(4,624.82)	-	-	-	-	-	-	(7,268.67)	Expenditures
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	51.00	-	14,321.18	35,000.00	221.00	464.00	24,136.31	3,366.66	1,950.00	29,187.75	2,027.12	1,570.23	5,856.45	251.30	-	-	118,403.00	Revenues
Expenditures	(2,348.39)	-	-	(29,376.54)	-	-	(7,188.56)	-	-	(17,937.00)	-	-	-	-	-	-	(56,850.49)	Expenditures
12/31/2022	32,592.60	32,000.00	18,220.31	270,938.46	221.00	464.00	135,373.07	7,586.41	5,429.00	15,029.93	4,848.95	4,408.34	13,243.32	321.38	-	-	540,676.77	EB 2022
Revenues	5,181.50	-	8,716.92	35,000.00	379.28	1,437.54	14,746.04	367.68	1,630.00	8,098.75	288.88	200.55	2,253.07	283.97	19.28	-	78,603.46	Revenues
Expenditures	-	-	(1,899.50)	(12,608.80)	-	(454.50)	(5,597.52)	-	-	(4,022.00)	-	(720.42)	(720.42)	-	-	-	(26,023.16)	Expenditures
12/31/2023	37,774.10	32,000.00	25,037.73	293,329.66	600.28	1,447.04	144,521.59	7,954.09	7,059.00	19,106.68	5,137.83	3,888.47	14,775.97	605.35	19.28	-	593,257.07	EB 2023



2nd Quarter - Fiscal Year Ending 12/31/23

(Chart H)

Carol Stream Park District Corporate Operational Repair & Replacement					
Account Description Fund GL #	General 11-7XX	Bark Park 11-724	IT Replace / Summary 11-713	ENDING BALANCE	AS OF 6/30/2023
<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	3,479.91	1,400.00	17,835.14	22,715.05	Revenues
Expenditures	-	-	-	-	Expenditures
<b>12/31/2022</b>	<b>60,193.17</b>	<b>6,748.73</b>	<b>71,785.14</b>	<b>138,727.04</b>	<b>EB 2022</b>
Revenues	7,618.75	920.00	25,516.93	34,055.68	Revenues
Expenditures	-	-	(974.00)	(974.00)	Expenditures
<b>12/31/2023</b>	<b>67,811.92</b>	<b>7,668.73</b>	<b>96,328.07</b>	<b>171,808.72</b>	<b>EB 2023</b>



**ALL Operational Repair & Replacement Funds - SNAPSHOT YTD  
2nd Quarter - Fiscal Year Ending 12/31/23**

(Chart I)

**Carol Stream Park District  
Corporate Operational Repair & Replacement**

Account Description Fund GL #	General 11-7XX	Bark Park 11-724	IT Replace / Summary 11-713	ENDING BALANCE	AS OF 6/30/2023
12/31/2022	60,193.17	6,748.73	71,785.14	138,727.04	EB 2022
Revenues	7,618.75	920.00	25,516.93	34,055.68	Revenues
Expenditures	-	-	(974.00)	(974.00)	Expenditures
12/31/2023	67,811.92	7,668.73	96,328.07	171,808.72	EB 2023

**Carol Stream Park District  
Recreation Operational Repair/Replacement**

	Program Surcharge	CSYFA / GBN Turf	R/R - Gym Rentals	D87 IGA / FVRC Pool	R/R - FVRC Pool	R/R - Swim Lessons	R/R - Fitness	R/R - CCWP	R/R - Preschool	R/R - McCaslin /Fields	R/R - CCMG	R/R - Concessions- CCWP	R/R - Concessions- McCaslin	R/R - Concessions- FVRC	R/R - Concessions- SRC	R/R - Sponsorship /Advertising	Totals	AS OF
	12-413/700	12-702	12-745	12-748	12-748	12-750	12-749	12-753	12-746	12-760/702	12-761	12-790	12-791	12-792	12-793	12-795		6/30/2023
12/31/2022	32,592.60	32,000.00	18,220.31	270,938.46	221.00	464.00	135,373.07	7,586.41	5,429.00	15,029.93	4,848.95	4,408.34	13,243.32	321.38	-	-	540,676.77	EB 2022
Revenues	5,181.50	-	8,716.92	35,000.00	379.28	1,437.54	14,746.04	367.68	1,630.00	8,098.75	288.88	200.55	2,253.07	283.97	19.28	-	78,603.46	Revenues
Expenditures	-	-	(1,899.50)	(12,608.80)	-	(454.50)	(5,597.52)	-	-	(4,022.00)	-	(720.42)	(720.42)	-	-	-	(26,023.16)	Expenditures
12/31/2023	37,774.10	32,000.00	25,037.73	293,329.66	600.28	1,447.04	144,521.59	7,954.09	7,059.00	19,106.68	5,137.83	3,888.47	14,775.97	605.35	19.28	-	593,257.07	EB 2023