



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

Presented To: Finance Committee and Park Commissioners

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



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

Current Fund Balance

Refer to Chart A

- 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 Third Quarter **Combined Balance of All Funds is \$14,085,253**. This includes all operating, restricted use, operational repair & replacement, bond proceeds, and capital dollars.
 - ✓ This includes \$3,708,084 from the May 2021 bond issue.
 - ✓ The majority of taxes have been received.
- The Third Quarter **Operating Funds Balance is \$3,967,250**. Operating funds include Corporate/Corporate R&R, Recreation/Recreation R&R, Paving & Lighting, Liability, FICA, Audit and IMRF.
 - ✓ Reduced staffing levels and a hold on many expenditures are helping restore balances
 - Third quarter operating fund balance of 2020 was \$3,210,673
 - Third quarter operating fund balance of 2019 was \$2,906,929
- The **Year-to-Date (YTD) change in the Operating Fund Balance** from January 1 beginning balances reflects an increase of \$1,985,494.
 - The change in the operating fund balance for the similar period in 2020 was \$1,392,753.
 - The change in the operating fund balance for the similar period in 2019 was \$1,483,163
- Total **Capital Dollars** available are \$3,985,396.
 - This includes both available, encumbered, and earmarked funds.



**Carol Stream Park District
Current Fund Balance**

(Chart A)

3rd Quarter - Fiscal Year Ending 12/31/21

	Corporate Fund (Includes Corp R&R, and Ancillary Funds)										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	\$ 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	\$ (217,615)	\$ 5						\$ 1,230	\$ (110,924)	\$ (6,067)		\$ (356,281)	\$ (820)	\$ (34,928)	\$ (725,401)	
Fund Balance 4/30	\$ 761,522	\$ 114,551						\$ 444,124	\$ (253,426)	\$ 576,915	\$ 100,000	\$ 823,236	\$ 109,586	\$ 663,160	\$ 3,339,668	
May Net	\$ (13,994)	\$ 10						\$ 36,055	\$ (24,270)	\$ 11,396		\$ 326,856	\$ (4,630)	\$ 3,678,354	\$ 4,009,778	
Fund Balance 5/31	\$ 747,529	\$ 114,561						\$ 480,179	\$ (277,695)	\$ 588,312	\$ 100,000	\$ 1,150,092	\$ 104,956	\$ 4,341,514	\$ 7,349,447	
June Net	\$ 907,272	\$ 9						\$ (1,063)	\$ 743,595	\$ 87,616		\$ 1,802,582	\$ (16,545)	\$ (12,749)	\$ 3,510,716	
Fund Balance 6/30	\$ 1,654,800	\$ 114,570						\$ 479,116	\$ 465,899	\$ 675,927	\$ 100,000	\$ 2,952,674	\$ 88,411	\$ 4,328,765	\$ 10,860,163	
July Net	\$ (143,439)	\$ 3,009						\$ 1,748	\$ 94,596	\$ 12,118		\$ 129,924	\$ (335)	\$ (260,098)	\$ (162,476)	
Fund Balance 7/31	\$ 1,511,361	\$ 117,579						\$ 480,864	\$ 560,495	\$ 688,046	\$ 100,000	\$ 3,082,599	\$ 88,076	\$ 4,068,667	\$ 10,697,687	
August Net	\$ 67,178	\$ 166						\$ 350	\$ 66,244	\$ 120		\$ 514,760		\$ (28,080)	\$ 620,738	
Fund Balance 8/31	\$ 1,578,539	\$ 117,745						\$ 481,214	\$ 626,739	\$ 688,165	\$ 100,000	\$ 3,597,359	\$ 88,076	\$ 4,040,587	\$ 11,318,425	
September Net	\$ 694,121	\$ (1,779)						\$ 625	\$ 469,945	\$ 60,913		\$ 1,598,195		\$ (55,191)	\$ 2,766,828	
Fund Balance 9/30	\$ 2,272,661	\$ 115,966						\$ 481,839	\$ 1,096,684	\$ 749,078	\$ 100,000	\$ 5,195,554	\$ 88,076	\$ 3,985,396	\$ 14,085,253	
October Net	\$ -	\$ -						\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	
Fund Balance 10/31	\$ 2,272,661	\$ 115,966						\$ 481,839	\$ 1,096,684	\$ 749,078	\$ 100,000	\$ 5,195,554	\$ 88,076	\$ 3,985,396	\$ 14,085,253	
November Net	\$ -	\$ -						\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	
Fund Balance 11/30	\$ 2,272,661	\$ 115,966						\$ 481,839	\$ 1,096,684	\$ 749,078	\$ 100,000	\$ 5,195,554	\$ 88,076	\$ 3,985,396	\$ 14,085,253	
December Net	\$ -	\$ -						\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	
YTD Fund Balance	\$ 2,272,661	\$ 115,966						\$ 481,839	\$ 1,096,684	\$ 749,078	\$ 100,000	\$ 5,195,554	\$ 88,076	\$ 3,985,396	\$ 14,085,253	
YTD Combined Fund Balance:																
	Corporate/CorpR&R/Ancillary										Recreation/RecR&R					
	\$ 2,388,627										\$ 1,578,523					
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																
	\$ 1,554,207										\$ 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 Compiled Corporate and Ancillary Funds is: **\$ 1,309,088**

Operating Fund Beg Balance: \$ 1,981,656
 Operating Fund End Balance: \$ 3,967,150
 Change in Operating Balance: \$ 1,985,494



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.
- **Third Quarter net performance including all funds is \$3,225,090.**
 - Third quarter net performance in 2020 was \$3,191,078.
 - Third quarter net performance in 2019 was \$2,943,375.
- **First through Third Quarter net performance including all funds is \$9,332,777.**
 - \$3,708,084 of this net performance is due to the May 2021 Bond Issue.
 - ✓ Without the bond proceeds, net performance would have been \$5,624,693.
 - First through third quarter net performance in 2020 was \$5,218,730.
 - First through third quarter net performance in 2019 was \$4,679,610.

Carol Stream Park District



YTD Revenue & Expense - Monthly Comparison

3rd Quarter - Fiscal Year Ending 12/31/21

ALL FUNDS - Corresponds to Graph B-1

Fiscal Year	1st Quarter Totals			2nd Quarter Totals			First Half Totals			3rd Quarter Totals			4th Quarter Totals			YTD TOTAL					
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	July	August	September	Revenue	Expense	Net	Revenue	Expense	Net			
2012	\$ 1,013,987	\$ 2,518,513	\$ (1,504,526)	\$ 4,361,544	\$ 4,575,083	\$ (213,539)	\$ 5,375,531	\$ 7,093,596	\$ (1,718,065)	\$ 398,905	\$ 324,266	\$ 3,128,304	\$ 3,851,476	\$ 4,232,921	\$ (381,445)	\$ 1,137,820	\$ 8,161,334	\$ (7,023,515)	\$ 10,364,826	\$ 19,487,851	\$ (9,123,025)
2013	\$ 16,281,004	\$ 6,589,480	\$ 9,691,524	\$ 4,181,652	\$ 2,958,952	\$ 1,222,700	\$ 20,462,656	\$ 9,548,432	\$ 10,914,224	\$ 427,794	\$ 443,396	\$ 3,196,646	\$ 4,067,836	\$ 6,779,914	\$ (2,712,078)	\$ 1,695,284	\$ 6,055,079	\$ (4,359,796)	\$ 26,225,776	\$ 22,383,425	\$ 3,842,351
2014	\$ 2,520,518	\$ 2,705,877	\$ (185,359)	\$ 5,061,623	\$ 3,211,570	\$ 1,850,053	\$ 7,582,140	\$ 5,917,447	\$ 1,664,694	\$ 497,673	\$ 558,334	\$ 3,532,054	\$ 4,588,061	\$ 4,404,267	\$ 183,794	\$ 2,334,484	\$ 5,676,505	\$ (3,342,021)	\$ 14,504,685	\$ 15,998,218	\$ (1,493,533)
2015	\$ 1,581,176	\$ 2,116,310	\$ (535,134)	\$ 5,604,998	\$ 3,213,738	\$ 2,391,260	\$ 7,186,174	\$ 5,330,048	\$ 1,856,126	\$ 581,773	\$ 556,147	\$ 3,668,572	\$ 4,806,492	\$ 3,281,917	\$ 1,524,575	\$ 1,279,291	\$ 5,198,304	\$ (3,919,013)	\$ 13,271,957	\$ 13,810,269	\$ (538,312)
2016	\$ 1,460,617	\$ 1,979,005	\$ (518,388)	\$ 5,532,006	\$ 3,297,933	\$ 2,234,073	\$ 6,992,623	\$ 5,276,938	\$ 1,715,685	\$ 434,489	\$ 448,188	\$ 3,842,146	\$ 4,724,822	\$ 3,577,429	\$ 1,147,393	\$ 1,309,084	\$ 5,569,431	\$ (4,260,347)	\$ 13,026,529	\$ 14,423,798	\$ (1,397,269)
2017	\$ 992,937	\$ 1,949,971	\$ (957,034)	\$ 5,948,022	\$ 3,673,264	\$ 2,274,759	\$ 6,940,959	\$ 5,623,235	\$ 1,317,724	\$ 641,483	\$ 498,672	\$ 4,256,192	\$ 5,396,347	\$ 2,937,513	\$ 2,458,834	\$ 1,243,254	\$ 5,602,312	\$ (4,359,058)	\$ 13,580,560	\$ 14,163,060	\$ (582,500)
2018	\$ 1,031,725	\$ 1,797,510	\$ (765,785)	\$ 6,207,035	\$ 3,347,702	\$ 2,859,333	\$ 7,238,761	\$ 5,145,212	\$ 2,093,548	\$ 625,915	\$ 2,177,367	\$ 2,584,774	\$ 5,388,057	\$ 2,598,391	\$ 2,789,666	\$ 1,349,138	\$ 6,016,961	\$ (4,667,823)	\$ 13,975,955	\$ 13,760,564	\$ 215,391
2019	\$ 1,048,303	\$ 1,679,997	\$ (631,694)	\$ 6,199,885	\$ 3,831,956	\$ 2,367,929	\$ 7,248,188	\$ 5,511,953	\$ 1,736,235	\$ 840,330	\$ 2,100,533	\$ 2,854,807	\$ 5,795,670	\$ 2,852,295	\$ 2,943,375	\$ 1,442,013	\$ 6,354,980	\$ (4,912,967)	\$ 14,485,871	\$ 14,719,228	\$ (233,357)
2020	\$ 1,018,997	\$ 1,648,893	\$ (629,896)	\$ 4,990,270	\$ 2,332,723	\$ 2,657,547	\$ 6,009,267	\$ 3,981,616	\$ 2,027,652	\$ 435,307.96	\$ 976,500.49	\$ 3,527,995.66	\$ 4,939,804	\$ 1,748,726	\$ 3,191,078	\$ 826,318	\$ 6,140,567	\$ (5,314,248)	\$ 11,775,390	\$ 11,870,908	\$ (95,518)
2021	\$ 510,793	\$ 1,198,200	\$ (687,407)	\$ 9,500,949	\$ 2,705,855	\$ 6,795,094	\$ 10,011,742	\$ 3,904,055	\$ 6,107,687	\$ 803,084.68	\$ 1,389,102.34	\$ 3,483,632.33	\$ 5,675,819	\$ 2,450,729	\$ 3,225,090	\$ -	\$ -	\$ -	\$ 15,687,561	\$ 6,354,784	\$ 9,332,777



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 129.9% of the annual budget, with expenses at 47.1% of the annual budget.
 - 2020 Year-to-Date Revenue for the same period was 73.9% of budget, and expenses were 35.2% of budget.
 - 2019 Year-to-Date Revenue for the same period was 90.9% of budget, and expenses were 50.8% of budget.

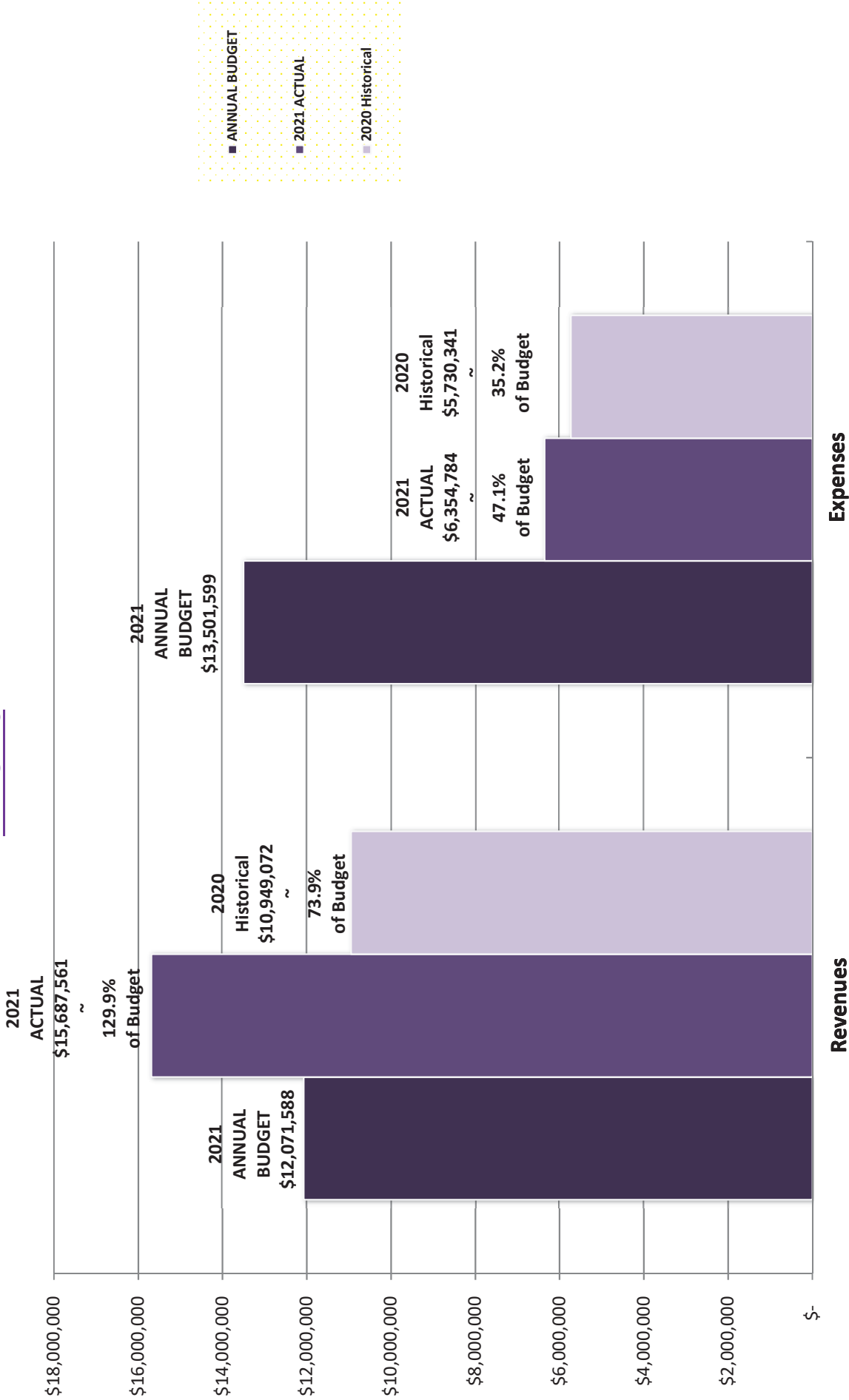


Carol Stream Park District

YTD Revenue & Expense as % of Budget 3rd 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
- **Third Quarter net performance for Operating Funds is \$1,252,765.**
 - Third quarter net performance for operating funds in 2020 was \$922,155.
 - Third quarter net performance for operating funds in 2019 was \$964,826.
- **First through Third Quarter net performance for Operating Funds is \$1,985,494.**
 - First through third quarter net performance for operating funds in 2020 was \$1,337,091.
 - First through third quarter net performance for operating funds in 2019 was \$1,483,163.

Carol Stream Park District



YTD Revenues & Expense - Monthly Comparisons

3rd Quarter - Fiscal Year Ending 12/31/2021

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

Fiscal Year	1st Quarter		2nd Quarter		First Half		July	August	September	3rd Quarter		1st-thru 3rd Quarter		4th Quarter	YTD Total	1st-4th Qtrs % of Annual Budget	Annual Operating Budget
	Totals	Totals	Totals	Totals	Totals	Totals				% of Annual Budget	% of Annual Budget						
2012	Revenue	\$ 995,292	\$ 2,514,215	\$ 3,509,507	\$ 346,185	\$ 300,978	\$ 1,629,326	\$ 2,276,489	\$ 5,785,997	93.3%	\$ 690,822	\$ 6,476,819	104.5%	\$ 6,199,024			
	Expense	\$ 1,257,175	\$ 1,445,162	\$ 2,702,337	\$ 600,666	\$ 777,127	\$ 549,892	\$ 1,927,685	\$ 4,630,022	76.5%	\$ 1,517,010	\$ 6,147,032	101.6%	\$ 6,052,849			
	Net	\$ (261,883)	\$ 1,069,054	\$ 807,171	\$ (254,481)	\$ (476,150)	\$ 1,079,434	\$ 348,804	\$ 1,155,975		\$ (826,187)	\$ 329,787		\$ 146,175			
2013	Revenue	\$ 963,016	\$ 2,563,697	\$ 3,526,713	\$ 371,911	\$ 400,931	\$ 1,808,048	\$ 2,580,891	\$ 6,107,604	91.5%	\$ 1,102,635	\$ 7,210,239	108.0%	\$ 6,676,415			
	Expense	\$ 1,370,030	\$ 1,478,970	\$ 2,849,000	\$ 589,694	\$ 907,245	\$ 625,611	\$ 2,122,550	\$ 4,971,550	70.5%	\$ 2,449,239	\$ 7,420,789	105.3%	\$ 7,047,256			
	Net	\$ (407,014)	\$ 1,084,727	\$ 677,713	\$ (217,782)	\$ (506,314)	\$ 1,182,437	\$ 458,341	\$ 1,136,054		\$ (1,346,604)	\$ (210,550)		\$ (370,841)			
2014	Revenue	\$ 1,444,219	\$ 2,990,258	\$ 4,434,477	\$ 442,615	\$ 484,239	\$ 1,802,666	\$ 2,729,520	\$ 7,163,997	85.7%	\$ 1,027,533	\$ 8,191,531	97.9%	\$ 8,363,776			
	Expense	\$ 1,800,027	\$ 1,979,168	\$ 3,779,196	\$ 795,525	\$ 1,024,275	\$ 637,660	\$ 2,457,460	\$ 6,236,656	74.7%	\$ 2,077,801	\$ 8,314,456	99.6%	\$ 8,348,073			
	Net	\$ (355,808)	\$ 1,011,089	\$ 655,281	\$ (352,910)	\$ (540,036)	\$ 1,165,006	\$ 272,060	\$ 927,342		\$ (1,050,267)	\$ (122,926)		\$ 15,703			
2015	Revenue	\$ 1,580,635	\$ 3,379,033	\$ 4,959,668	\$ 494,749	\$ 499,765	\$ 1,814,047	\$ 2,808,561	\$ 7,768,229	92.4%	\$ 621,039	\$ 8,389,269	99.8%	\$ 8,404,925			
	Expense	\$ 1,787,216	\$ 2,139,735	\$ 3,926,952	\$ 1,038,799	\$ 718,234	\$ 700,123	\$ 2,457,156	\$ 6,384,108	76.1%	\$ 1,926,258	\$ 8,310,366	99.0%	\$ 8,393,568			
	Net	\$ (206,581)	\$ 1,239,298	\$ 1,032,716	\$ (544,049)	\$ (218,470)	\$ 1,113,924	\$ 351,405	\$ 1,384,121		\$ (1,305,218)	\$ 78,903		\$ 11,357			
2016	Revenue	\$ 1,455,155	\$ 3,114,762	\$ 4,569,917	\$ 394,178	\$ 379,264	\$ 1,863,798	\$ 2,637,240	\$ 7,207,157	85.3%	\$ 977,817	\$ 8,184,973	96.8%	\$ 8,452,124			
	Expense	\$ 1,665,103	\$ 1,803,999	\$ 3,469,102	\$ 1,105,019	\$ 808,704	\$ 643,082	\$ 2,556,806	\$ 6,025,907	71.3%	\$ 1,935,041	\$ 7,960,948	94.2%	\$ 8,448,387			
	Net	\$ (209,948)	\$ 1,310,764	\$ 1,100,815	\$ (710,841)	\$ (429,440)	\$ 1,220,715	\$ 80,434	\$ 1,181,250		\$ (957,225)	\$ 224,025		\$ 3,737			
2017	Revenue	\$ 985,131	\$ 3,366,856	\$ 4,351,988	\$ 623,099	\$ 442,688	\$ 1,998,148	\$ 3,063,935	\$ 7,415,922	87.0%	\$ 1,096,203	\$ 8,512,125	99.9%	\$ 8,524,852			
	Expense	\$ 1,708,453	\$ 2,096,096	\$ 3,804,549	\$ 883,351	\$ 730,752	\$ 731,087	\$ 2,345,189	\$ 6,149,738	71.4%	\$ 2,042,134	\$ 8,191,871	95.1%	\$ 8,614,925			
	Net	\$ (723,322)	\$ 1,270,761	\$ 547,439	\$ (260,252)	\$ (288,064)	\$ 1,267,062	\$ 718,746	\$ 1,266,184		\$ (945,931)	\$ 320,254		\$ (90,073)			
2018	Revenue	\$ 1,023,845	\$ 3,407,818	\$ 4,431,663	\$ 609,466	\$ 1,194,231	\$ 1,312,172	\$ 3,115,869	\$ 7,547,533	88.5%	\$ 1,094,630	\$ 8,642,163	101.3%	\$ 8,530,595			
	Expense	\$ 1,665,262	\$ 2,165,679	\$ 3,830,941	\$ 777,055	\$ 890,980	\$ 537,178	\$ 2,205,213	\$ 6,036,154	69.0%	\$ 2,123,397	\$ 8,159,551	93.3%	\$ 8,746,759			
	Net	\$ (641,417)	\$ 1,242,139	\$ 600,722	\$ (167,589)	\$ 303,252	\$ 774,994	\$ 910,657	\$ 1,511,379		\$ (1,028,766)	\$ 482,612		\$			
2019	Revenue	\$ 1,031,330	\$ 3,438,917	\$ 4,470,248	\$ 660,887	\$ 1,097,805	\$ 1,395,726	\$ 3,154,418	\$ 7,624,666	86.9%	\$ 1,130,129	\$ 8,754,795	99.8%	\$ 8,770,170			
	Expense	\$ 1,560,257	\$ 2,291,653	\$ 3,851,911	\$ 844,287	\$ 767,533	\$ 677,773	\$ 2,289,592	\$ 6,141,503	72.3%	\$ 2,219,138	\$ 8,360,641	98.4%	\$ 8,494,828			
	Net	\$ (528,927)	\$ 1,147,264	\$ 618,337	\$ (183,400)	\$ 330,272	\$ 717,953	\$ 864,826	\$ 1,483,163		\$ (1,089,009)	\$ 394,154		\$ 275,342			
2020	Revenue	\$ 1,005,907	\$ 2,114,520	\$ 3,120,427	\$ 310,838	\$ 496,922	\$ 1,571,857	\$ 2,379,617	\$ 5,500,044	60.3%	\$ 549,709	\$ 6,049,752	66.4%	\$ 9,114,321			
	Expense	\$ 1,589,896	\$ 1,115,594	\$ 2,705,490	\$ 511,357	\$ 472,399	\$ 473,706	\$ 1,457,462	\$ 4,162,933	46.7%	\$ 1,723,063	\$ 5,886,016	66.0%	\$ 8,911,720			
	Net	\$ (583,989)	\$ 998,925	\$ 414,936	\$ (200,519)	\$ 24,523	\$ 1,098,150	\$ 922,155	\$ 1,337,091		\$ (1,173,355)	\$ 163,736		\$ 202,601			
2021	Revenue	\$ 483,818	\$ 3,096,471	\$ 3,580,288	\$ 655,813	\$ 805,857	\$ 1,672,933	\$ 3,134,603	\$ 6,714,892	98.3%	\$ -	\$ 6,714,892	98.3%	\$ 6,832,856			
	Expense	\$ 1,071,398	\$ 1,776,161	\$ 2,847,559	\$ 699,899	\$ 671,919	\$ 510,021	\$ 1,881,839	\$ 4,729,397	69.9%	\$ -	\$ 4,729,397	69.9%	\$ 6,766,380			
	Net	\$ (587,580)	\$ 1,320,310	\$ 732,730	\$ (44,086)	\$ 133,939	\$ 1,162,912	\$ 1,252,765	\$ 1,985,494		\$ -	\$ 1,985,494		\$ 66,476			

Operational Revenue & Expense Include the Following Funds:

- 10 - Corporate & All Ancillary Funds: P&L, PICA, Audit, Liability, IMRF
- 11 - Corporate Repair & Replacement
- 12 - Recreation Repair & Replacement
- 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 \$6,714,892 and represent 98.3% of the annual budget.
 - YTD expenses are \$4,729,397 and represent 69.9% of the annual budget.

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

Refer to Chart C-2

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

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

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

Refer to Chart C-3

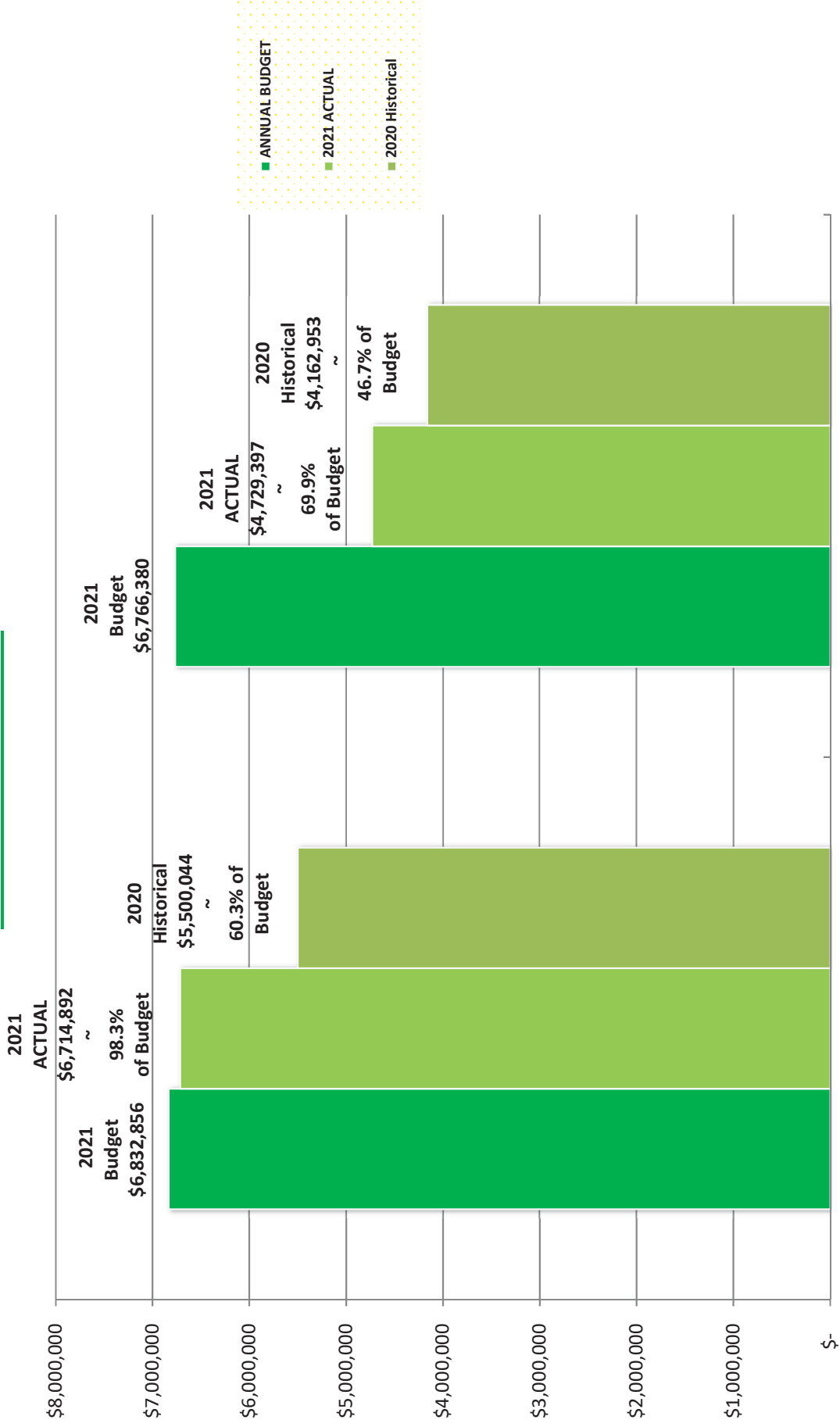
This graph reflects NET performance for Operating Funds for the 3rd quarter, as well as the 1st through 3rd quarters of the fiscal year.

- The graph on the left includes a 5 year history of net performance **for the third quarter only** (July-August-September).
- The graph on the right includes a 5 year history of net performance **through the third quarter** (January –September).



Carol Stream Park District
YTD Revenue & Expense as a % Budget
3rd Quarter - Fiscal Year Ending 12/31/21
OPERATING FUNDS

(Chart C-1)



Expenses

Revenues



Carol Stream Park District (Chart C-2)

YTD Revenue & Expense as a % of Budget 3rd Quarter - Fiscal Year Ending 12/31/21 OPERATING FUNDS - 5-Year History

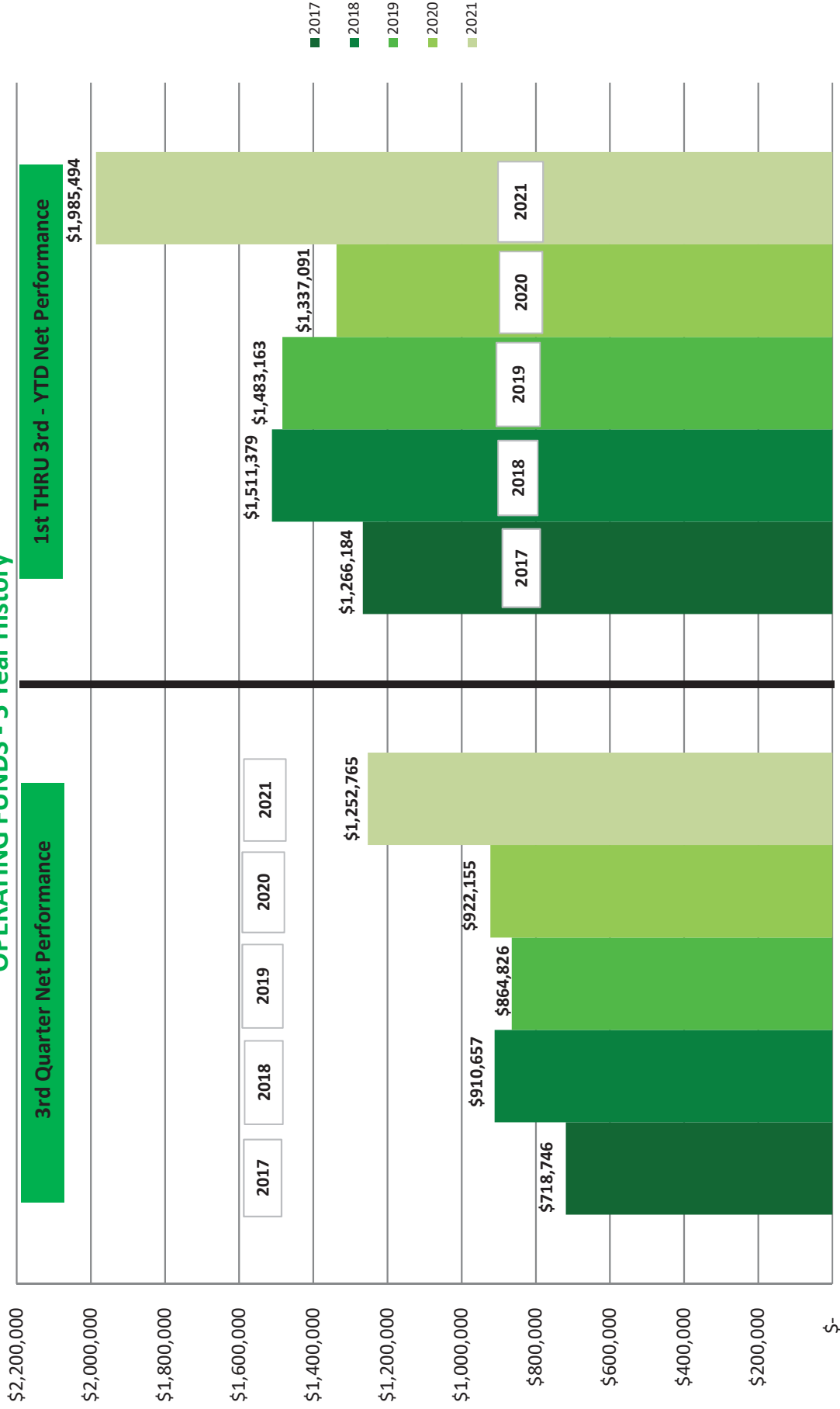




Carol Stream Park District
Net Performance

(Chart C-3)

3rd Quarter vs. 1st THRU 3rd YTD - Fiscal Year Ending 12/31/21
OPERATING FUNDS - 5 Year History





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

Refer to Chart D

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

- **Third Quarter net performance of the Recreation Fund (July-August-September) is \$630,785.**
 - Third quarter net performance of the Recreation Fund in 2020 was \$215,614.
 - Third quarter net performance of the Recreation Fund in 2019 was \$240,098.
- **First through Third Quarter net performance of the Recreation Fund (January-September) is \$1,094,993.**
 - First through third quarter net performance of the Recreation Fund in 2020 was \$126,748.
 - First through third quarter net performance of the Recreation Fund in 2019 was \$616,658.
- The District continued to operate at reduced staffing levels this year. While not sustainable in the long term, the savings has allowed much needed recovery to the Recreation Fund balance.
- A tight rein on expenses, and delayed repairs also supported the net performance in the fund.



Carol Stream Park District

YTD Revenues & Expenses - Monthly Comparisons

3rd Quarter - Fiscal Year Ending 12/31/21

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

(Chart D)

Fiscal Year	1st Quarter Totals	2nd Quarter Totals	First Half Totals	July	August	September	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		
															Annual	Recreation Budget	
2012	Revenue	\$ 849,275	\$ 1,353,182	\$ 2,202,456	\$ 285,454	\$ 272,441	\$ 1,207,392	31.6%	\$ 3,409,848	89.1%	\$ 422,783	11.1%	\$ 3,832,632	100.2%	\$ 3,825,794		
	Expense	\$ 744,693	\$ 871,981	\$ 1,616,674	\$ 407,157	\$ 508,630	\$ 348,637	\$ 1,264,424	34.1%	\$ 2,881,098	77.7%	\$ 855,632	23.1%	\$ 3,736,730	100.8%	\$ 3,706,940	
	Net	\$ 104,582	\$ 481,200	\$ 585,782	\$ (121,702)	\$ (236,189)	\$ 300,860	\$ (57,032)	\$ 528,750		\$ (432,849)		\$ 95,901		\$ 118,853		
2013	Revenue	\$ 865,392	\$ 1,417,695	\$ 2,283,087	\$ 294,582	\$ 361,849	\$ 1,479,184	34.3%	\$ 3,762,271	87.1%	\$ 912,037	21.1%	\$ 4,674,308	108.3%	\$ 4,317,643		
	Expense	\$ 755,404	\$ 884,138	\$ 1,639,542	\$ 378,613	\$ 611,868	\$ 399,172	\$ 1,389,653	31.6%	\$ 3,029,195	68.9%	\$ 1,728,325	39.3%	\$ 4,757,520	108.2%	\$ 4,395,662	
	Net	\$ 109,988	\$ 533,557	\$ 643,545	\$ (84,031)	\$ (250,018)	\$ 423,581	\$ 89,531	\$ 733,076		\$ (816,288)		\$ (83,212)		\$ (78,019)		
2014	Revenue	\$ 1,311,311	\$ 1,730,859	\$ 3,042,170	\$ 374,971	\$ 413,337	\$ 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	\$ 1,292,770	\$ 2,500,849	\$ 564,257	\$ 718,978	\$ 428,018	\$ 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	\$ 438,089	\$ 541,321	\$ (189,286)	\$ (305,640)	\$ 364,870	\$ (130,056)	\$ 411,265		\$ (390,766)		\$ 20,498		\$ 92,946		
2015	Revenue	\$ 1,320,736	\$ 1,851,249	\$ 3,171,985	\$ 431,070	\$ 441,229	\$ 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	\$ 1,333,404	\$ 2,543,686	\$ 735,726	\$ 529,366	\$ 486,736	\$ 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	\$ 517,845	\$ 628,299	\$ (304,655)	\$ (88,137)	\$ 322,074	\$ (70,718)	\$ 557,581		\$ (705,044)		\$ (147,463)		\$ 5,385		
2016	Revenue	\$ 1,391,430	\$ 1,829,597	\$ 3,221,027	\$ 339,404	\$ 319,236	\$ 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	\$ 1,234,977	\$ 2,400,594	\$ 761,240	\$ 594,441	\$ 441,361	\$ 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	\$ 594,620	\$ 820,432	\$ (421,836)	\$ (275,204)	\$ 394,004	\$ (303,037)	\$ 517,395		\$ (445,494)		\$ 71,902		\$ 74,726		
2017	Revenue	\$ 918,039	\$ 1,984,181	\$ 2,902,220	\$ 578,490	\$ 397,471	\$ 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	\$ 1,441,211	\$ 2,633,111	\$ 633,875	\$ 497,241	\$ 517,163	\$ 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)	\$ 542,970	\$ 269,109	\$ (55,385)	\$ (99,770)	\$ 406,470	\$ 251,315	\$ 520,423		\$ (422,307)		\$ 98,117		\$ 113,081		
2018	Revenue	\$ 945,957	\$ 1,992,503	\$ 2,938,460	\$ 574,343	\$ 704,222	\$ 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	\$ 1,494,465	\$ 2,581,772	\$ 583,890	\$ 671,392	\$ 373,183	\$ 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)	\$ 498,038	\$ 356,688	\$ (9,547)	\$ 32,830	\$ 307,777	\$ 331,060	\$ 687,748		\$ (466,908)		\$ 220,839		\$ 105,479		
2019	Revenue	\$ 964,168	\$ 2,017,508	\$ 2,981,676	\$ 611,525	\$ 615,738	\$ 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	\$ 1,563,435	\$ 2,605,116	\$ 634,319	\$ 563,271	\$ 478,152	\$ 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)	\$ 454,074	\$ 376,560	\$ (22,794)	\$ 52,467	\$ 210,425	\$ 240,098	\$ 616,658		\$ (499,384)		\$ 117,274		\$ 121,659		
2020	Revenue	\$ 949,904	\$ 580,324	\$ 1,530,228	\$ 242,761.42	\$ 230,595.41	\$ 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	\$ 560,300	\$ 1,619,094	\$ 291,745.34	\$ 281,421.80	\$ 240,108.00	\$ 813,275	13.8%	\$ 2,432,369	41.2%	\$ 770,165	13.0%	\$ 3,202,534	54.2%	\$ 5,908,337	
	Net	\$ (108,890)	\$ 20,024	\$ (88,866)	\$ (48,983.92)	\$ (50,826.39)	\$ 315,424.47	\$ 215,614	\$ 126,748		\$ (374,378)		\$ (247,629)		\$ 66,237		
2021	Revenue	\$ 407,741	\$ 1,711,044	\$ 2,118,785	\$ 555,434.76	\$ 516,596.10	\$ 1,863,931	46.1%	\$ 3,982,716	98.4%	\$ -	0.0%	\$ 3,982,716	98.4%	\$ 4,047,331		
	Expense	\$ 551,933	\$ 1,102,643	\$ 1,654,576	\$ 460,838.49	\$ 450,352.22	\$ 321,955.38	\$ 1,233,146	30.7%	\$ 2,887,723	71.9%	\$ -	0.0%	\$ 2,887,723	71.9%	\$ 4,014,876	
	Net	\$ (144,193)	\$ 608,401	\$ 464,208	\$ 94,596.27	\$ 66,243.88	\$ 469,944.72	\$ 630,785	\$ 1,094,993		\$ -		\$ 1,094,993		\$ 32,455		



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

Refer to Chart D-1

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

- YTD revenue is \$3,982,716 and represents 98.4% of the annual budget.
- YTD expenses are \$2,887,723 represents 71.9% 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 (3rd Quarter vs. 1st- 3rd 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 third quarter only (July-August-September).
- The graph on the right includes NET performance through the third quarter (January –September).

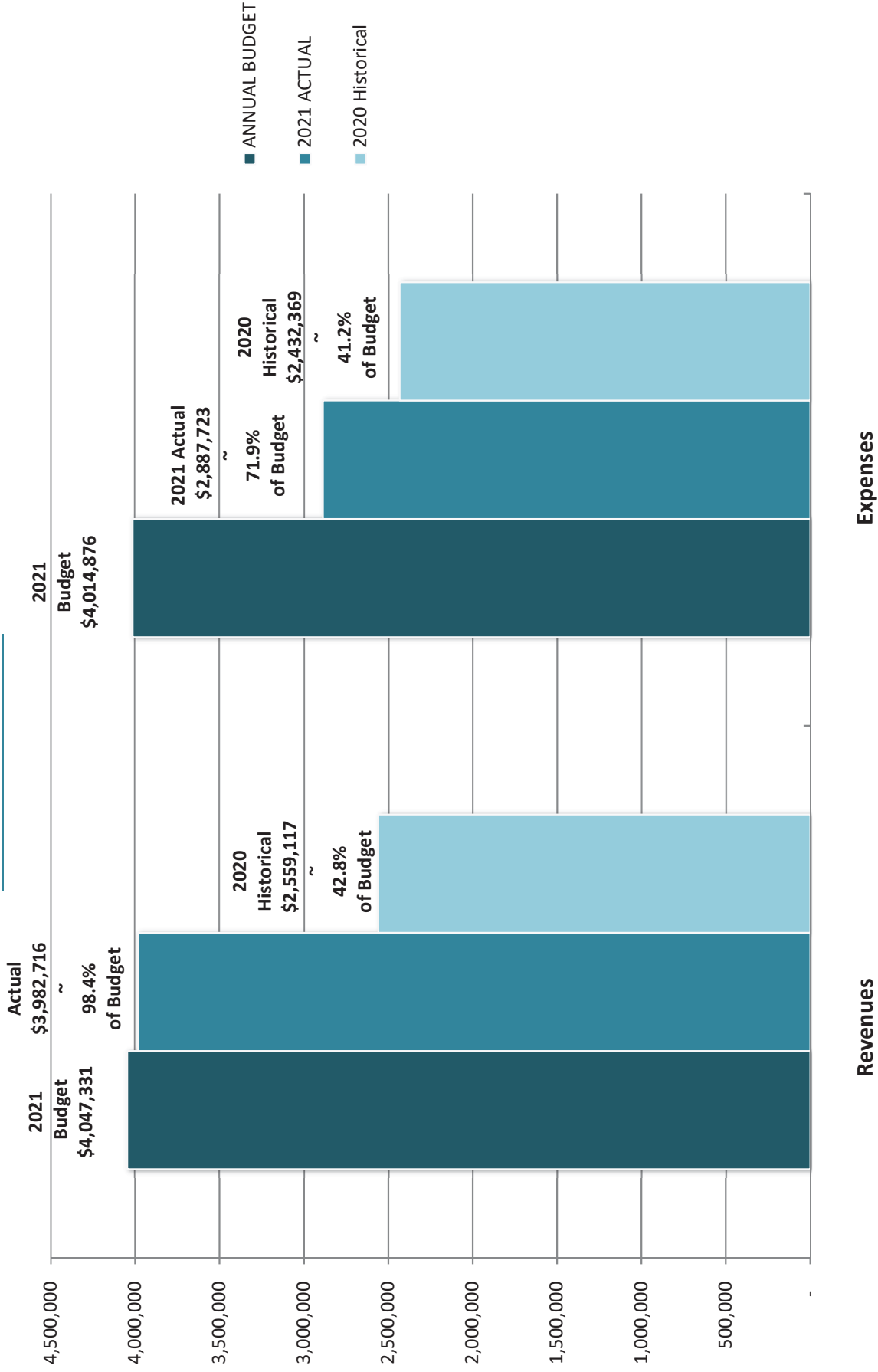


Carol Stream Park District

YTD Revenue & Expenses as a % of Budget 3rd Quarter - Fiscal Year Ending 12/31/21

(Chart D-1)

RECREATION FUND





Carol Stream Park District

(Chart D-2)

YTD Revenue & Expense as a % of Budget 3rd Quarter - Fiscal Year Ending 12/31/21 RECREATION FUNDS - 5-Year History

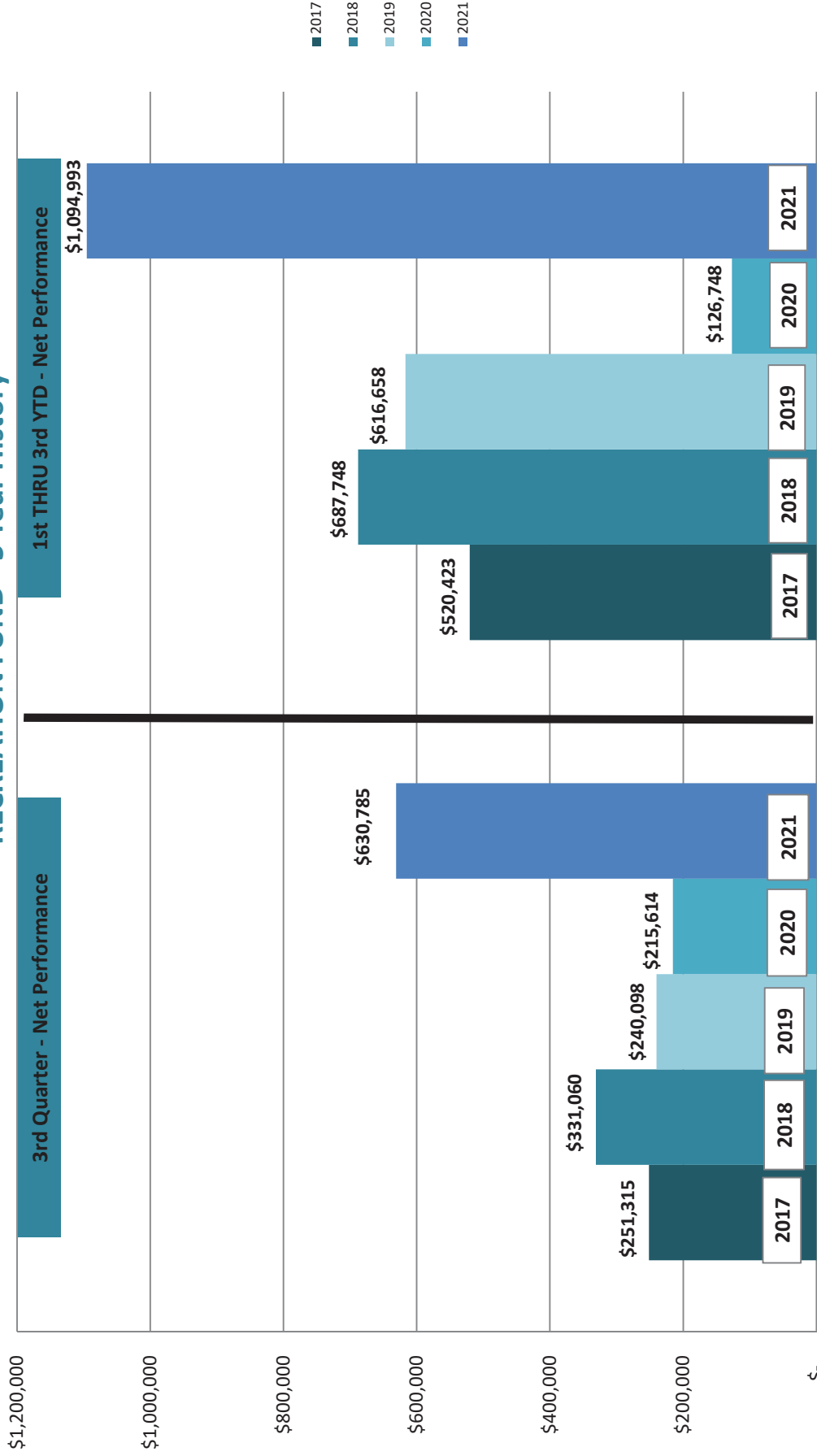




**Carol Stream Park District
Net Performance**

(Chart D-3)

3rd Quarter vs 1st thru 3rd Quarter - Fiscal Year Ending 12/31/21
RECREATION FUND - 5 Year History





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

[Refer to Chart E](#)

This report includes performance for the following funds:

- Special Recreation
- Working Cash
- Bond & Interest
- Capital (and Capital Repair & Replacement)

- Special Recreation is a special use (restricted) fund.

- Performance is also a result of timing (when taxes are received for bond payments).

Bonds:

- The May 2021 Bond proceeds were recognized.
- No bond payments were made in the third quarter, due to the refinancing associated with the May 2021 bond issuance.



Carol Stream Park District

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

3rd Quarter - Fiscal Year Ending 12/31/2021

(Chart E)

Fiscal Year	1st Quarter Totals	2nd Quarter Totals	First Half Totals	July	August	September	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL
2012	Revenue \$ 18,695	\$ 1,847,329	\$ 1,866,024	\$ 52,719.82	\$ 23,288.66	\$ 1,498,977.68	\$ 1,574,986	\$ 446,997	\$ 3,888,007
	Expense \$ 1,261,338	\$ 3,129,922	\$ 4,391,259	\$ 241,194.85	\$ 1,405,421.02	\$ 658,619.30	\$ 2,305,235	\$ 6,644,325	\$ 13,340,819
	Net \$ (1,242,643)	\$ (1,282,593)	\$ (2,525,235)	\$ (188,475)	\$ (1,382,132)	\$ 840,358	\$ (730,249)	\$ (6,197,327)	\$ (9,452,812)
2013	Revenue \$ 15,317,988	\$ 1,617,955	\$ 16,935,943	\$ 55,882.31	\$ 42,464.83	\$ 1,388,598.06	\$ 1,486,945	\$ 592,649	\$ 19,015,537
	Expense \$ 5,219,450	\$ 1,479,982	\$ 6,699,432	\$ 302,385.62	\$ 3,547,869.00	\$ 807,109.59	\$ 4,657,364	\$ 3,605,840	\$ 14,962,636
	Net \$ 10,098,538	\$ 137,973	\$ 10,236,511.42	\$ (246,503)	\$ (3,505,404)	\$ 581,488	\$ (3,170,419)	\$ (3,013,192)	\$ 4,052,901
2014	Revenue \$ 1,076,298	\$ 2,071,365	\$ 3,147,663	\$ 55,057.86	\$ 74,094.72	\$ 1,729,388.06	\$ 1,858,541	\$ 1,306,951	\$ 6,313,155
	Expense \$ 905,849	\$ 1,232,402	\$ 2,138,251	\$ 813,262.61	\$ 428,303.90	\$ 705,240.16	\$ 1,946,807	\$ 3,598,705	\$ 7,683,762
	Net \$ 170,449	\$ 838,963	\$ 1,009,413	\$ (758,205)	\$ (354,209)	\$ 1,024,148	\$ (88,266)	\$ (2,291,754)	\$ (1,370,608)
2015	Revenue \$ 541	\$ 2,225,965	\$ 2,226,506	\$ 87,023	\$ 56,383	\$ 1,854,524	\$ 1,997,931	\$ 658,252	\$ 4,882,688
	Expense \$ 329,094	\$ 1,074,003	\$ 1,403,096	\$ 230,040	\$ 59,624	\$ 535,097	\$ 824,760	\$ 3,272,047	\$ 5,499,903
	Net \$ (328,552)	\$ 1,151,962	\$ 823,410	\$ (143,016)	\$ (3,241)	\$ 1,319,427	\$ 1,173,170	\$ (2,613,795)	\$ (617,215)
2016	Revenue \$ 5,462	\$ 2,417,244	\$ 2,422,706	\$ 40,311	\$ 68,924	\$ 1,978,348	\$ 2,087,583	\$ 331,267	\$ 4,841,556
	Expense \$ 313,902	\$ 1,493,934	\$ 1,807,836	\$ 245,988	\$ 65,608	\$ 709,027	\$ 1,020,624	\$ 3,634,390	\$ 6,462,850
	Net \$ (308,440)	\$ 923,310	\$ 614,870	\$ (205,678)	\$ 3,316	\$ 1,269,321	\$ 1,066,959	\$ (3,303,123)	\$ (1,621,294)
2017	Revenue \$ 7,805	\$ 2,581,166	\$ 2,588,971	\$ 18,384	\$ 55,984	\$ 2,258,044	\$ 2,332,412	\$ 147,052	\$ 5,068,435
	Expense \$ 241,518	\$ 1,577,168	\$ 1,818,686	\$ 146,126	\$ 51,715	\$ 394,483	\$ 592,324	\$ 3,560,179	\$ 5,971,189
	Net \$ (233,713)	\$ 1,003,998	\$ 770,286	\$ (127,742)	\$ 4,269	\$ 1,863,561	\$ 1,740,088	\$ (3,413,127)	\$ (902,754)
2018	Revenue \$ 7,880	\$ 2,799,217	\$ 2,807,097	\$ 16,449	\$ 983,136	\$ 1,272,602	\$ 2,272,188	\$ 254,507	\$ 5,333,792
	Expense \$ 132,247	\$ 1,182,023	\$ 1,314,271	\$ 146,286	\$ 24,622	\$ 222,271	\$ 393,179	\$ 3,893,564	\$ 5,601,013
	Net \$ (124,367)	\$ 1,617,194	\$ 1,492,826	\$ (129,836)	\$ 958,514	\$ 1,050,332	\$ 1,879,009	\$ (3,639,057)	\$ (267,221)
2019	Revenue \$ 16,972	\$ 2,760,968	\$ 2,777,940	\$ 179,443	\$ 1,002,728	\$ 1,459,082	\$ 2,641,252	\$ 311,884	\$ 5,731,076
	Expense \$ 119,739	\$ 1,540,303	\$ 1,660,043	\$ 256,029	\$ 38,924	\$ 267,749	\$ 562,703	\$ 4,135,842	\$ 6,358,587
	Net \$ (102,767)	\$ 1,220,665	\$ 1,117,898	\$ (76,587)	\$ 963,804	\$ 1,191,332	\$ 2,078,549	\$ (3,823,958)	\$ (627,511)
2020	Revenue \$ 13,090	\$ 2,875,751	\$ 2,888,841	\$ 124,470	\$ 479,578	\$ 1,956,139	\$ 2,560,187	\$ 276,610	\$ 5,725,638
	Expense \$ 58,997	\$ 1,217,129	\$ 1,276,126	\$ 2,051	\$ 2,855	\$ 286,358	\$ 291,263	\$ 4,417,503	\$ 5,984,892
	Net \$ (45,907)	\$ 1,658,622	\$ 1,612,715	\$ 122,420	\$ 476,723	\$ 1,669,781	\$ 2,268,924	\$ (4,140,893)	\$ (259,254)
2021	Revenue \$ 26,976	\$ 6,404,478	\$ 6,431,454	\$ 147,271	\$ 583,245	\$ 1,810,700	\$ 2,541,216	\$ -	\$ 8,972,669
	Expense \$ 126,802	\$ 929,694	\$ 1,056,496	\$ 265,661	\$ 96,445	\$ 206,784	\$ 568,890	\$ -	\$ 1,625,387
	Net \$ (99,826)	\$ 5,474,784	\$ 5,374,957	\$ (118,390)	\$ 486,799	\$ 1,603,916	\$ 1,972,325	\$ -	\$ 7,347,283

Capital & Cap-Exempt Funds Include:

- 25 - Special Recreation
- 29 - Working Cash
- 34 & 42 - Capital
- 35 - Cash in Lieu
- 30 - Bond & Interest



Investments for Fiscal 2021

[Refer to Chart F](#)

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

- Average interest earned during the third quarter is **.474%**. Lowered federal lending rates resulted in lower interest rates.
 - The cumulative average for interest earned in 2020 was 1.570%
 - The cumulative average for interest earned in 2019 was 2.342%
 - The cumulative average for interest earned in 2018 was 1.999%
 - The cumulative average for interest earned in 2017 was 1.083%
 - The cumulative average for interest earned in 2016 was 0.504%
 - The cumulative average for interest earned in 2015 was 0.403%
 - The cumulative average for interest earned in 2014 was 0.320%
 - The cumulative average for interest earned in 2013 was 0.211%
 - The cumulative average for interest earned in 2012 was 0.299%
- Investments are scheduled in line with statutory limitations, the District's investment policy, spending needs and project schedules.



Carol Stream Park District
Investments

3rd Quarter - Fiscal Year Ending 12/31/21

Illinois Trust	Fund Balance Investments	TERM	RATE	2021 YTD BALANCE INVESTED	2021 Actual Interest RECEIVED	
	Illinois Trust \$	Q3/21	0.870%	\$ 990,000.00	\$ 16,431.44	
PMA	Capital Repair/Replacement Investments	TERM	RATE	2021 YTD BALANCE INVESTED	2021 Actual Interest RECEIVED	
	R/R \$	Q3/21	0.880%	\$ 249,500.00	\$ 11,728.20	
PMA	2021 Capital Investments	TERM	RATE	2021 YTD BALANCE INVESTED	2021 Actual Interest RECEIVED	
	2021 Capital \$	Q3/21	0.123%	\$ 998,400.00	\$ -	
	TOTAL INVESTMENTS			\$ 1,988,400.00	\$ 16,431.44	
9/30/2021	iPRIME Funds (Liquid R/R)		0.024%	\$ 95,574.56	\$ 61.48	
9/30/2021	iPRIME Funds (Liquid 2021 Capital)		0.024%	\$ 2,705,010.80	\$ 318.88	
Contains Grant \$		Q3/21	0.024%			
	TOTAL CAPITAL + FUND BALANCE \$			\$ 4,693,410.80	\$ 16,750.32	
		includes liquid capital \$	avg %	2020 YTD BALANCE INVESTED/LIQUID	2021 Actual Interest RECEIVED	
		Q3	0.474%			



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 will 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 will reinstitute dedicated transfers in the 2022 budget year.

Combined Recreation & General Operational Repair & Replacement Fund

Refer to Chart I

- Snapshot of the balances of both the General and Recreational Repair & Replacement Funds.
 - Balance of the Recreation Operational R&R Fund is \$481,839.08.
 - Balance of the General Operational R&R Fund is \$115,966.36.



3rd Quarter - Fiscal Year Ending 12/31/21 (Chart H)

Carol Stream Park District

General Operational Repair/Replacement

	General 11-7XX	Bark Park 11-724	IT Replace / Summary 11-713	Totals	AS OF		CAFR EB / 11-310000
					9/30/2021	EB 2011	
12/31/2011	-	-	-	-			\$ -
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		\$ 24,196.14
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		\$ 39,159.87
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		\$ 43,022.74
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		\$ 18,941.17
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		\$ 49,360.28
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		\$ 114,158.12
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		\$ 113,935.59
Revenues	811.48	3,000.00	-	3,811.48	Revenues		
Expenditures	-	(1,780.71)	-	(1,780.71)	Expenditures		
12/31/2021	56,591.67	5,424.69	53,950.00	115,966.36	EB 2021		\$ 115,966.36

Carol Stream Park District
General Operational Repair/Replacement

	General		IT Replace / Bark Park Summary		Totals		AS OF
	11-7XX	11-724	11-713	11-713			9/30/2021
12/31/2020	55,780.19	4,205.40	53,950.00	113,935.59			EB 2020
Revenues	811.48	3,000.00	-	3,811.48			Revenues
Expenditures	-	(1,780.71)	-	(1,780.71)			Expenditures
12/31/2021	56,591.67	5,424.69	53,950.00	115,966.36			EB 2021

Carol Stream Park District
Recreation Operational Repair/Replacement

	Program Surcharge 12-413/700	CSYFA / GBN Turf 12-702	Capital - Gym Rentals 12-745	D87 IGA / FVRC Pool 12-748	Fitness 12-749	Capital - CCWP 12-753	Capital - ETRC 12-754	Capital - McCaslin 12-760	Capital - CCMG 12-761	Capital - CCWP 12-790	Capital - McCaslin 12-791	Capital - FVRC 12-792	Capital - Concessions-SRC 12-793	Totals	AS OF
															9/30/2021
12/31/2020	37,533.84	32,000.00	3,899.13	230,315.00	108,410.32	4,219.75	3,479.00	7,404.00	2,821.83	2,838.11	7,386.87	70.08	-	440,377.93	EB 2020
Revenues	-	-	-	35,000.00	8,105.00	-	-	1,000.00	-	-	-	-	-	44,105.00	Revenues
Expenditures	(2,643.85)	-	-	-	-	-	-	-	-	-	-	-	-	(2,643.85)	Expenditures
12/31/2021	34,889.99	32,000.00	3,899.13	265,315.00	116,515.32	4,219.75	3,479.00	8,404.00	2,821.83	2,838.11	7,386.87	70.08	-	481,839.08	EB 2021