



Quarterly Treasurers Report
Fiscal Year Ending December 31, 2020
Fourth Quarter/Year End

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 Fourth Quarter/Year End of fiscal year ending December 31, 2020. **All values are unaudited.**

Current Fund Balance

Refer to Chart A

- The Fourth Quarter **Combined Fund Balance is \$4,752,476**. This includes all operating, restricted use funds, capital, and repair & replacement dollars. This opening balance was \$4,847,994.
- The Fourth Quarter ending fund balance for all **Operating Funds is \$1,981,656**. This compares favorably to the Fourth Quarter of 2019 which closed with an Operating Fund Balance of **\$1,817,920**.
 - Operating funds include: *Corporate/Corporate R&R; Recreation/Recreation R&R; Paving & Lighting; Liability; FICA; Audit; and IMRF.*
- The **Year-to-Date (YTD) change in the Operating Fund Balance** reflects an **increase of \$163,736**; this is less than the increase of \$394,154 in 2019. However, stable tax receipts and unemployment cost relief through the CARES Act, coupled with aggressive cost cutting measures and innovative programming produced a result that could have been much worse considering the global impact of the COVID Pandemic.
- Total **Capital Dollars** available (includes encumbered, earmarked, and unassigned) are \$787,150.



Carol Stream Park District

(Chart A)

Current Fund Balance

4th Quarter - Fiscal Year Ending 12/31/20

	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 29	Technology Fund 34	Capital Fund 42																																																	
1/1/20 Bal: By Fund	\$ 707,637	\$ 114,158	\$ 45,411	\$ 96,149	\$ 1,290	\$ 97,154	\$ 93,250	\$ 413,548	\$ 249,320	\$ 399,786	\$ 100,000	\$ 1,286,943	\$ 157,389	\$ 1,085,956.06	\$ 4,847,994																																																
1/1/20 Bal: Combined Funds	\$ 1,040,893								\$ 662,868																																																						
Fund Balance	\$ 1,040,893	\$ 114,158						\$ 413,548	\$ 249,320	\$ 399,786	\$ 100,000	\$ 1,286,943	\$ 157,389	\$ 1,085,956	\$ 4,847,994																																																
January Net	\$ (122,896)	\$ 531						\$ 2,993	\$ 65,746	\$ (4,217)		\$ 2,239	\$ (13,604)	\$ (9,019)	\$ (78,226)																																																
Fund Balance 1/31	\$ 917,997	\$ 114,689						\$ 416,541	\$ 315,067	\$ 395,569	\$ 100,000	\$ 1,289,183	\$ 143,785	\$ 1,076,937	\$ 4,769,768																																																
February Net	\$ (162,938)	\$ 503						\$ 5,251	\$ (60,273)	\$ (25,689)			\$ (65)	\$ 181,878	\$ (61,333)																																																
Fund Balance 2/28	\$ 755,059	\$ 115,192						\$ 421,792	\$ 254,794	\$ 369,880	\$ 100,000	\$ 1,289,183	\$ 143,720	\$ 1,258,816	\$ 4,708,435																																																
March Net	\$ (191,189)	\$ 275						\$ (7,629)	\$ (114,363)	\$ 21,937		\$ (22,738)	\$ (4,057)	\$ (172,573)	\$ (490,336)																																																
Fund Balance 3/31	\$ 563,870	\$ 115,467						\$ 414,163	\$ 140,431	\$ 391,817	\$ 100,000	\$ 1,266,445	\$ 139,663	\$ 1,086,243	\$ 4,218,098																																																
April Net	\$ (175,012)	\$ (2,353)						\$ 38	\$ (282,515)	\$ (4,111)			\$ (3,670)	\$ (2,648)	\$ (963,356)																																																
Fund Balance 4/30	\$ 388,858	\$ 113,113						\$ 414,201	\$ (142,085)	\$ 387,706	\$ 100,000	\$ 773,361	\$ 135,993	\$ 1,083,594	\$ 3,254,742																																																
May Net	\$ (138,915)	\$ 213						\$ 27,352	\$ (139,152)	\$ (59,100)		\$ 40,253	\$ (7,988)	\$ (9,605)	\$ (286,943)																																																
Fund Balance 5/31	\$ 249,944	\$ 113,326						\$ 441,553	\$ (281,236)	\$ 328,605	\$ 100,000	\$ 813,614	\$ 128,005	\$ 1,073,989	\$ 2,967,800																																																
June Net	\$ 1,267,028	\$ 551							\$ 441,691	\$ 149,900		\$ 2,051,564		\$ (2,888)	\$ 3,907,846																																																
Fund Balance 6/30	\$ 1,516,972	\$ 113,877						\$ 441,553	\$ 160,454	\$ 478,505	\$ 100,000	\$ 2,865,178	\$ 128,005	\$ 1,071,102	\$ 6,875,646																																																
July Net	\$ (148,098)	\$ 33						\$ (3,470)	\$ (48,984)	\$ 10,932		\$ 104,018		\$ 7,470	\$ (78,100)																																																
Fund Balance 7/31	\$ 1,368,874	\$ 113,910						\$ 438,083	\$ 111,470	\$ 489,437	\$ 100,000	\$ 2,969,195	\$ 128,005	\$ 1,078,572	\$ 6,797,546																																																
August Net	\$ 74,597	\$ 73						\$ 680	\$ (50,826)	\$ 50,182		\$ 423,327	\$ (240)	\$ 3,453	\$ 501,247																																																
Fund Balance 8/31	\$ 1,443,471	\$ 113,982						\$ 438,763	\$ 60,644	\$ 539,619	\$ 100,000	\$ 3,392,522	\$ 127,766	\$ 1,082,025	\$ 7,298,793																																																
September Net	\$ 781,858	\$ 33						\$ 835	\$ 315,424	\$ 213,013		\$ 1,739,678		\$ (282,909)	\$ 2,767,932																																																
Fund Balance 9/30	\$ 2,225,328	\$ 114,016						\$ 439,598	\$ 376,069	\$ 752,632	\$ 100,000	\$ 5,132,200	\$ 127,766	\$ 799,116	\$ 10,066,724																																																
October Net	\$ (226,385)	\$ (152)							\$ (174,689)	\$ (155,904)		\$ (3,577,518)		\$ 18,387	\$ (4,116,259)																																																
Fund Balance 10/31	\$ 1,998,943	\$ 113,864						\$ 439,598	\$ 201,380	\$ 596,729	\$ 100,000	\$ 1,554,682	\$ 127,766	\$ 817,503	\$ 5,950,465																																																
November Net	\$ (225,454)	\$ 61						\$ 380	\$ (154,647)	\$ (1,543)		\$ 28,786		\$ (17,414)	\$ (369,832)																																																
Fund Balance 11/30	\$ 1,773,489	\$ 113,924						\$ 439,978	\$ 46,733	\$ 595,186	\$ 100,000	\$ 1,583,469	\$ 127,766	\$ 800,089	\$ 5,580,633																																																
December Net	\$ (347,838)	\$ 11						\$ 400	\$ (45,042)	\$ (6,317)		\$ (417,817)	\$ 1,384	\$ (12,938)	\$ (828,157)																																																
YTD 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																																																
YTD Combined Fund Balance:	<table border="0" style="width:100%"> <tr> <td style="width:100%">\$</td> <td style="width:100%">1,539,587</td> <td colspan="13"></td> <td style="width:100%">\$</td> </tr> <tr> <td>\$</td> <td>788,781</td> <td>140,433</td> <td>(29,589)</td> <td>93,615</td> <td>7,833</td> <td>99,941</td> <td>102,474</td> <td>501,563</td> <td>315,556</td> <td>451,047</td> <td>100,000</td> <td>1,276,633</td> <td>91,725</td> <td>371,798</td> <td>4,311,813</td> </tr> <tr> <td>\$</td> <td>776,408</td> <td>n/a</td> <td>per plans</td> <td>137,931</td> <td>12,311</td> <td>104,047</td> <td>1,203,490</td> <td>n/a</td> <td>934,566</td> <td>per plans</td> <td>100,000</td> <td>per debt</td> <td>n/a</td> <td>n/a</td> <td></td> </tr> </table>															\$	1,539,587														\$	\$	788,781	140,433	(29,589)	93,615	7,833	99,941	102,474	501,563	315,556	451,047	100,000	1,276,633	91,725	371,798	4,311,813	\$	776,408	n/a	per plans	137,931	12,311	104,047	1,203,490	n/a	934,566	per plans	100,000	per debt	n/a	n/a	
\$	1,539,587														\$																																																
\$	788,781	140,433	(29,589)	93,615	7,833	99,941	102,474	501,563	315,556	451,047	100,000	1,276,633	91,725	371,798	4,311,813																																																
\$	776,408	n/a	per plans	137,931	12,311	104,047	1,203,490	n/a	934,566	per plans	100,000	per debt	n/a	n/a																																																	
Budgeted Ending Balances																																																															
* Combined Funds																																																															
Target of 5/12																																																															
Target Range of 3-6 months																																																															
* Target Balance for Compined Corporate and Ancillary Funds is:																																																															
	\$82,759 to	\$165,517	\$7,387 to	\$14,773	\$62,418 to	\$124,857	\$171,638																																																								
	\$1,175,729		\$1,175,729		\$1,175,729		\$1,175,729																																																								
Operating Fund Beg Balance:																																																															
Operating Fund End Balance:																																																															
Change in Operating Balance:																																																															



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 are intentionally spent down and will result in a negative net, some operating funds target a more significant positive net performance.
- **Fourth Quarter net performance including all funds is -\$5,314,248.**
 - Net performance for the Fourth Quarter is typically negative.
 - Completion of major capital projects, equipment purchases, and paving projects cause intentional spend down:
 - ✓ FVRC Parking Lot
 - ✓ Skid steer
 - ✓ GBN Turf Replacement
 - The additional impact of the COVID Pandemic will be highlighted in Charts C (Operating Funds), and Chart D (Recreation Fund).
- **Year End net performance including all funds is -\$95,518.**
 - This includes a \$298,806 spend down of capital funds.

Carol Stream Park District
YTD Revenue & Expense - Monthly Comparison
4th Quarter - Fiscal Year Ending 12/31/20



ALL FUNDS - Corresponds to Graph B-1

Fiscal Year	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			YTD TOTAL									
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net										
2011	\$ 861,953	\$ 1,723,449	\$ (861,496)	\$ 4,036,683	\$ 4,734,039	\$ (697,356)	\$ 4,898,637	\$ 6,457,488	\$ (1,558,852)	\$ 3,811,948	\$ 2,140,734	\$ (1,792,137)	\$ 348,597	\$ 582,747	\$ 7,900,847	\$ 8,832,191	\$ 4,387,528	\$ 4,444,663	\$ 17,542,776	\$ 14,117,201	\$ 3,425,575	
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)	\$ 3,851,476	\$ 4,352,024	\$ (3,799,258)	\$ 552,767	\$ 1,688,442	\$ 2,120,868	\$ 370,864	\$ 1,688,442	\$ (7,023,515)	\$ 1,137,820	\$ 8,161,334	\$ 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	\$ 4,067,836	\$ 3,104,208	\$ (2,599,329)	\$ 504,879	\$ 1,443,893	\$ 1,506,979	\$ 706,398	\$ 1,443,893	\$ (737,494)	\$ 1,695,284	\$ 6,055,079	\$ 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	\$ 4,588,061	\$ 3,108,611	\$ (2,538,761)	\$ 569,851	\$ 1,023,155	\$ 1,544,739	\$ 228,156	\$ 1,023,155	\$ (794,999)	\$ 2,334,484	\$ 5,676,505	\$ 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	\$ 4,806,492	\$ 2,947,763	\$ (2,365,592)	\$ 582,171	\$ 703,023	\$ 1,547,519	\$ 277,752	\$ 703,023	\$ (425,271)	\$ 1,279,291	\$ 5,198,304	\$ 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	\$ 4,724,822	\$ 3,216,861	\$ (2,686,723)	\$ 530,138	\$ 599,969	\$ 1,752,602	\$ 331,792	\$ 599,969	\$ (268,177)	\$ 1,309,084	\$ 5,569,431	\$ 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	\$ 5,396,347	\$ 3,590,723	\$ (3,029,259)	\$ 561,464	\$ 681,701	\$ 1,329,888	\$ 344,067	\$ 681,701	\$ (337,634)	\$ 1,243,254	\$ 5,602,312	\$ 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	\$ 5,388,057	\$ 3,836,293	\$ (3,101,765)	\$ 734,529	\$ 886,387	\$ 1,294,280	\$ 302,297	\$ 886,387	\$ (584,090)	\$ 1,349,138	\$ 6,016,961	\$ 13,975,955	\$ (13,760,564)
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	\$ 5,795,670	\$ 4,054,186	\$ (3,302,924)	\$ 751,262	\$ 987,234	\$ 1,313,561	\$ 398,227	\$ 987,234	\$ (589,007)	\$ 1,442,013	\$ 6,354,980	\$ 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	\$ 4,939,804	\$ 4,560,897	\$ (4,116,259)	\$ 444,638	\$ 540,815	\$ 1,038,855	\$ 170,983	\$ 540,815	\$ (369,832)	\$ 826,318	\$ 6,140,567	\$ 11,870,908	\$ (95,518)



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 2019 is included for reference.
- This graph reflects Operating, Capital, Cap-Exempt, and Special Recreation revenues and expenses.
- 2020 Year-to-Date revenue is 79.48% of the annual budget, with expenses at 72.84% of the annual budget.



Carol Stream Park District
YTD Revenue & Expense as % of Budget
4th Quarter - Fiscal Year Ending 12/31/20
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

- **Fourth Quarter net performance for Operating Funds is -\$1,173,355.**
 - Fourth quarter net performance of the operating funds is typical.
 - Negative net performance of operating funds is \$84,346 (almost 8%) greater than that of 2019.

- **YTD net performance for Operating Funds is \$163,736.**
 - This is \$320,418 (58.5%) less than 2019, and attributable to the temporary shut-down of operations and continuing COVID related restrictions.
 - The aggressive cost cutting efforts resulted in strong Corporate Fund performance which helped offset the significant drop to the Recreation Fund; therefore the overall change to operating funds still reflects an increase of \$163,736 which is only \$38,862 less than budgeted for 2020.



Carol Stream Park District
YTD Revenues & Expense - Monthly Comparisons
4th Quarter - Fiscal Year Ending 12/31/2020

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

(Chart C)

Fiscal Year	1st Quarter Totals	2nd Quarter Totals	First Half YTD	First Half % of Annual Budget	3rd Quarter Totals	1st-3rd Qtrs % of Annual Budget	October	November	December	4th Quarter Totals	YTD Total	1st-4th Qtrs % of Annual Budget	Annual Operating Budget
2011	Revenue \$ 858,191 Expense \$ 1,021,948 Net \$ (163,757)	Revenue \$ 2,492,844 Expense \$ 1,465,701 Net \$ 1,027,144	Revenue \$ 3,351,035 Expense \$ 2,487,648 Net \$ 863,387	54.4% 42.4%	Revenue \$ 2,332,620 Expense \$ 1,842,324 Net \$ 490,296	92.2% 73.8%	Revenue \$ 172,983 Expense \$ 404,890 Net \$ (231,907)	Revenue \$ 463,898 Expense \$ 554,368 Net \$ (90,470)	Revenue \$ 110,922 Expense \$ 658,523 Net \$ (547,601)	Revenue \$ 747,803 Expense \$ 1,617,781 Net \$ (869,978)	Revenue \$ 6,431,458 Expense \$ 5,947,753 Net \$ 483,705	104.4% 101.4%	Revenue \$ 6,162,469 Expense \$ 5,868,139 Net \$ 294,330
2012	Revenue \$ 995,292 Expense \$ 1,257,175 Net \$ (261,883)	Revenue \$ 2,514,215 Expense \$ 1,445,162 Net \$ 1,069,054	Revenue \$ 3,509,507 Expense \$ 2,702,337 Net \$ 807,171	56.6% 44.6%	Revenue \$ 2,276,489 Expense \$ 1,927,685 Net \$ 348,804	93.3% 76.5%	Revenue \$ 333,061 Expense \$ 499,126 Net \$ (166,066)	Revenue \$ 248,896 Expense \$ 526,064 Net \$ (277,168)	Revenue \$ 108,866 Expense \$ 491,819 Net \$ (382,953)	Revenue \$ 690,822 Expense \$ 1,517,010 Net \$ (826,187)	Revenue \$ 6,476,819 Expense \$ 6,147,032 Net \$ 329,787	104.5% 101.6%	Revenue \$ 6,199,024 Expense \$ 6,052,849 Net \$ 146,175
2013	Revenue \$ 963,016 Expense \$ 1,370,030 Net \$ (407,014)	Revenue \$ 2,563,697 Expense \$ 1,478,970 Net \$ 1,084,727	Revenue \$ 3,526,713 Expense \$ 2,849,000 Net \$ 677,713	52.8% 40.4%	Revenue \$ 2,580,891 Expense \$ 2,122,550 Net \$ 458,341	91.5% 70.5%	Revenue \$ 324,445 Expense \$ 732,119 Net \$ (407,674)	Revenue \$ 459,138 Expense \$ 862,924 Net \$ (403,786)	Revenue \$ 319,053 Expense \$ 854,197 Net \$ (535,144)	Revenue \$ 1,102,635 Expense \$ 2,449,239 Net \$ (1,346,604)	Revenue \$ 7,210,239 Expense \$ 7,420,789 Net \$ (210,550)	108.0% 105.3%	Revenue \$ 6,676,415 Expense \$ 7,047,256 Net \$ (370,841)
2014	Revenue \$ 1,444,219 Expense \$ 1,800,027 Net \$ (355,808)	Revenue \$ 2,990,258 Expense \$ 1,979,168 Net \$ 1,011,089	Revenue \$ 4,434,477 Expense \$ 3,779,196 Net \$ 655,281	53.0% 45.3%	Revenue \$ 2,729,520 Expense \$ 2,457,460 Net \$ 272,060	85.7% 74.7%	Revenue \$ 337,437 Expense \$ 649,345 Net \$ (311,908)	Revenue \$ 188,288 Expense \$ 460,169 Net \$ (271,881)	Revenue \$ 501,809 Expense \$ 968,287 Net \$ (466,478)	Revenue \$ 1,027,533 Expense \$ 2,077,801 Net \$ (1,050,267)	Revenue \$ 8,191,531 Expense \$ 8,314,456 Net \$ (122,926)	97.9% 99.6%	Revenue \$ 8,363,776 Expense \$ 8,348,073 Net \$ 15,703
2015	Revenue \$ 1,580,635 Expense \$ 1,787,216 Net \$ (206,581)	Revenue \$ 3,379,033 Expense \$ 2,139,735 Net \$ 1,239,298	Revenue \$ 4,959,668 Expense \$ 3,926,952 Net \$ 1,032,716	59.0% 46.8%	Revenue \$ 2,808,561 Expense \$ 2,457,156 Net \$ 351,405	92.4% 76.1%	Revenue \$ 346,043 Expense \$ 618,250 Net \$ (272,207)	Revenue \$ 92,513 Expense \$ 564,141 Net \$ (471,628)	Revenue \$ 182,483 Expense \$ 743,866 Net \$ (561,383)	Revenue \$ 621,039 Expense \$ 1,926,258 Net \$ (1,305,218)	Revenue \$ 8,389,269 Expense \$ 8,310,366 Net \$ 78,903	99.8% 99.0%	Revenue \$ 8,404,925 Expense \$ 8,393,568 Net \$ 11,357
2016	Revenue \$ 1,455,155 Expense \$ 1,665,103 Net \$ (209,948)	Revenue \$ 3,114,762 Expense \$ 1,803,999 Net \$ 1,310,764	Revenue \$ 4,569,917 Expense \$ 3,469,102 Net \$ 1,100,815	54.1% 41.1%	Revenue \$ 2,637,240 Expense \$ 2,556,806 Net \$ 80,434	85.3% 71.3%	Revenue \$ 413,851 Expense \$ 605,861 Net \$ (192,010)	Revenue \$ 290,927 Expense \$ 547,603 Net \$ (256,676)	Revenue \$ 273,039 Expense \$ 781,577 Net \$ (508,538)	Revenue \$ 977,817 Expense \$ 1,935,041 Net \$ (957,225)	Revenue \$ 8,184,973 Expense \$ 7,960,948 Net \$ 224,025	96.8% 94.2%	Revenue \$ 8,452,124 Expense \$ 8,448,387 Net \$ 3,737
2017	Revenue \$ 985,131 Expense \$ 1,708,453 Net \$ (723,322)	Revenue \$ 3,366,856 Expense \$ 2,096,096 Net \$ 1,270,761	Revenue \$ 4,351,988 Expense \$ 3,804,549 Net \$ 547,439	51.1% 44.2%	Revenue \$ 3,063,935 Expense \$ 2,345,189 Net \$ 718,746	87.0% 71.4%	Revenue \$ 484,328 Expense \$ 633,745 Net \$ (149,417)	Revenue \$ 310,199 Expense \$ 584,640 Net \$ (274,440)	Revenue \$ 301,675 Expense \$ 823,748 Net \$ (522,074)	Revenue \$ 1,096,203 Expense \$ 2,042,134 Net \$ (945,931)	Revenue \$ 8,512,125 Expense \$ 8,191,871 Net \$ 320,254	99.9% 95.1%	Revenue \$ 8,524,852 Expense \$ 8,614,925 Net \$ (90,073)
2018	Revenue \$ 1,023,845 Expense \$ 1,665,262 Net \$ (641,417)	Revenue \$ 3,407,818 Expense \$ 2,165,679 Net \$ 1,242,139	Revenue \$ 4,431,663 Expense \$ 3,830,941 Net \$ 600,722	52.0% 43.8%	Revenue \$ 3,115,869 Expense \$ 2,205,213 Net \$ 910,657	88.5% 69.0%	Revenue \$ 527,692 Expense \$ 629,091 Net \$ (101,399)	Revenue \$ 278,587 Expense \$ 770,017 Net \$ (491,429)	Revenue \$ 288,351 Expense \$ 724,289 Net \$ (435,938)	Revenue \$ 1,094,630 Expense \$ 2,123,397 Net \$ (1,028,766)	Revenue \$ 8,642,163 Expense \$ 8,159,551 Net \$ 482,612	101.3% 93.3%	Revenue \$ 8,530,595 Expense \$ 8,746,759 Net \$ (216,164)
2019	Revenue \$ 1,031,330 Expense \$ 1,560,257 Net \$ (528,927)	Revenue \$ 3,438,917 Expense \$ 2,291,653 Net \$ 1,147,264	Revenue \$ 4,470,248 Expense \$ 3,851,911 Net \$ 618,337	51.0% 45.3%	Revenue \$ 3,154,418 Expense \$ 2,289,592 Net \$ 864,826	86.9% 72.3%	Revenue \$ 510,352 Expense \$ 635,242 Net \$ (124,890)	Revenue \$ 334,409 Expense \$ 857,961 Net \$ (523,552)	Revenue \$ 285,368 Expense \$ 725,935 Net \$ (440,567)	Revenue \$ 1,130,129 Expense \$ 2,219,138 Net \$ (1,089,009)	Revenue \$ 8,754,795 Expense \$ 8,360,641 Net \$ 394,154	99.8% 98.4%	Revenue \$ 8,770,170 Expense \$ 8,494,828 Net \$ 275,342
2020	Revenue \$ 1,005,907 Expense \$ 1,589,896 Net \$ (583,989)	Revenue \$ 2,114,520 Expense \$ 1,115,594 Net \$ 998,925	Revenue \$ 3,120,427 Expense \$ 2,705,490 Net \$ 414,936	34.2% 30.4%	Revenue \$ 2,379,617 Expense \$ 1,457,462 Net \$ 922,155	60.3% 46.7%	Revenue \$ 237,574 Expense \$ 638,799 Net \$ (401,225)	Revenue \$ 138,861 Expense \$ 518,521 Net \$ (379,661)	Revenue \$ 173,274 Expense \$ 565,743 Net \$ (392,469)	Revenue \$ 549,709 Expense \$ 1,723,063 Net \$ (1,173,355)	Revenue \$ 6,049,752 Expense \$ 5,886,016 Net \$ 163,736	66.4% 66.0%	Revenue \$ 9,114,321 Expense \$ 8,911,720 Net \$ 202,601

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 \$6,049,752 and represent 66.4% of the annual budget.
 - YTD expenses are \$5,886,016 and represent 66.0% 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 graph reflects revenue and expenses for Operating Funds through the Fourth 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 (Fourth Quarter)

Refer to Chart C-3

This graph reflects NET performance for Operating Funds for the Third Quarter, as well as the First-thru-Third Quarters of the fiscal year.

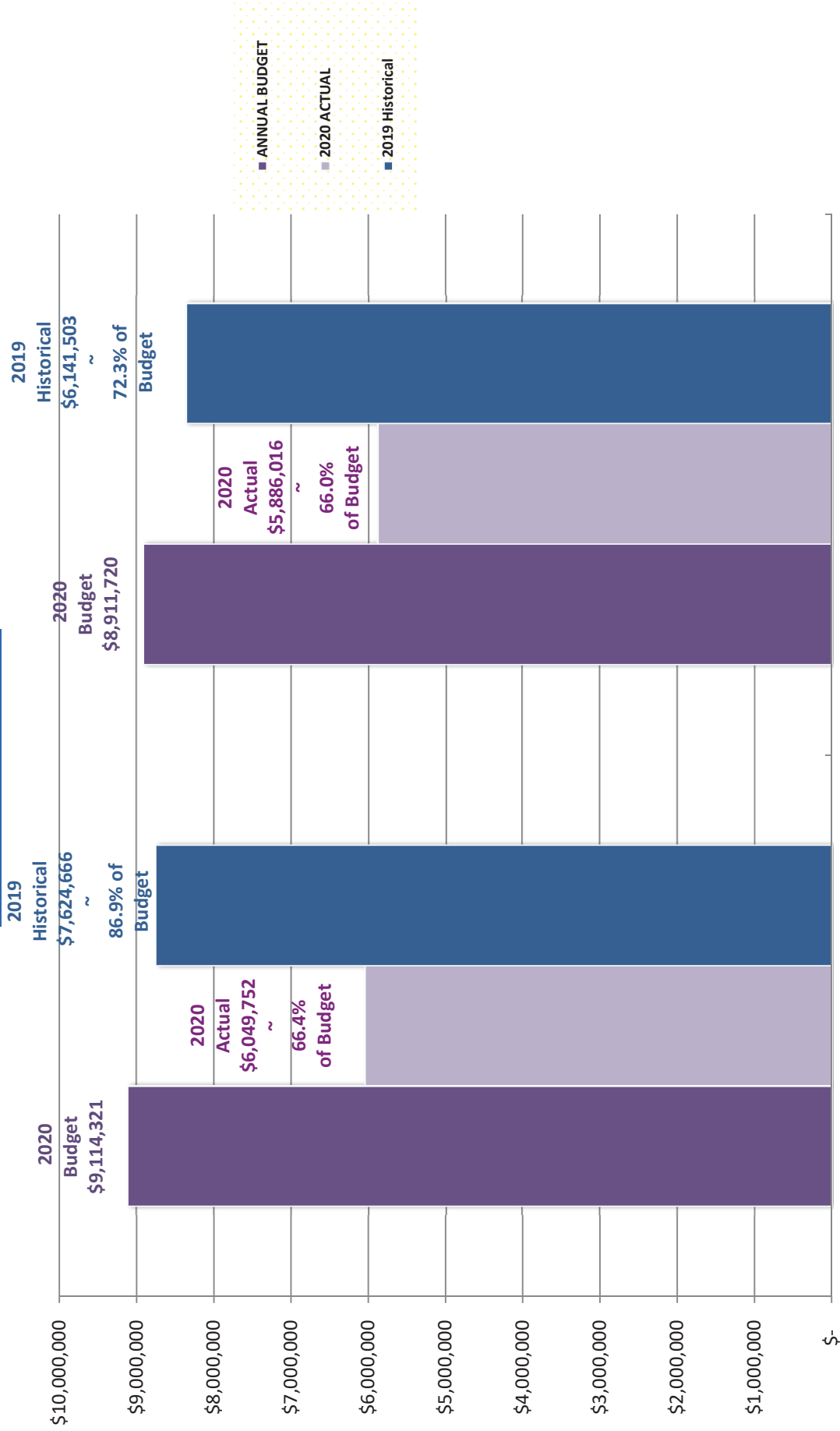
- The graph on the left includes a 5 year history of net performance for the **Fourth Quarter** only (Oct-Nov-Dec).
- The graph on the right includes a 5 year history of net performance for the **First-through the Fourth Quarter** (Jan –Dec).



Carol Stream Park District
YTD Revenue & Expense as a % Budget
4th Quarter - Fiscal Year Ending 12/31/20

(Chart C-1)

OPERATING FUNDS



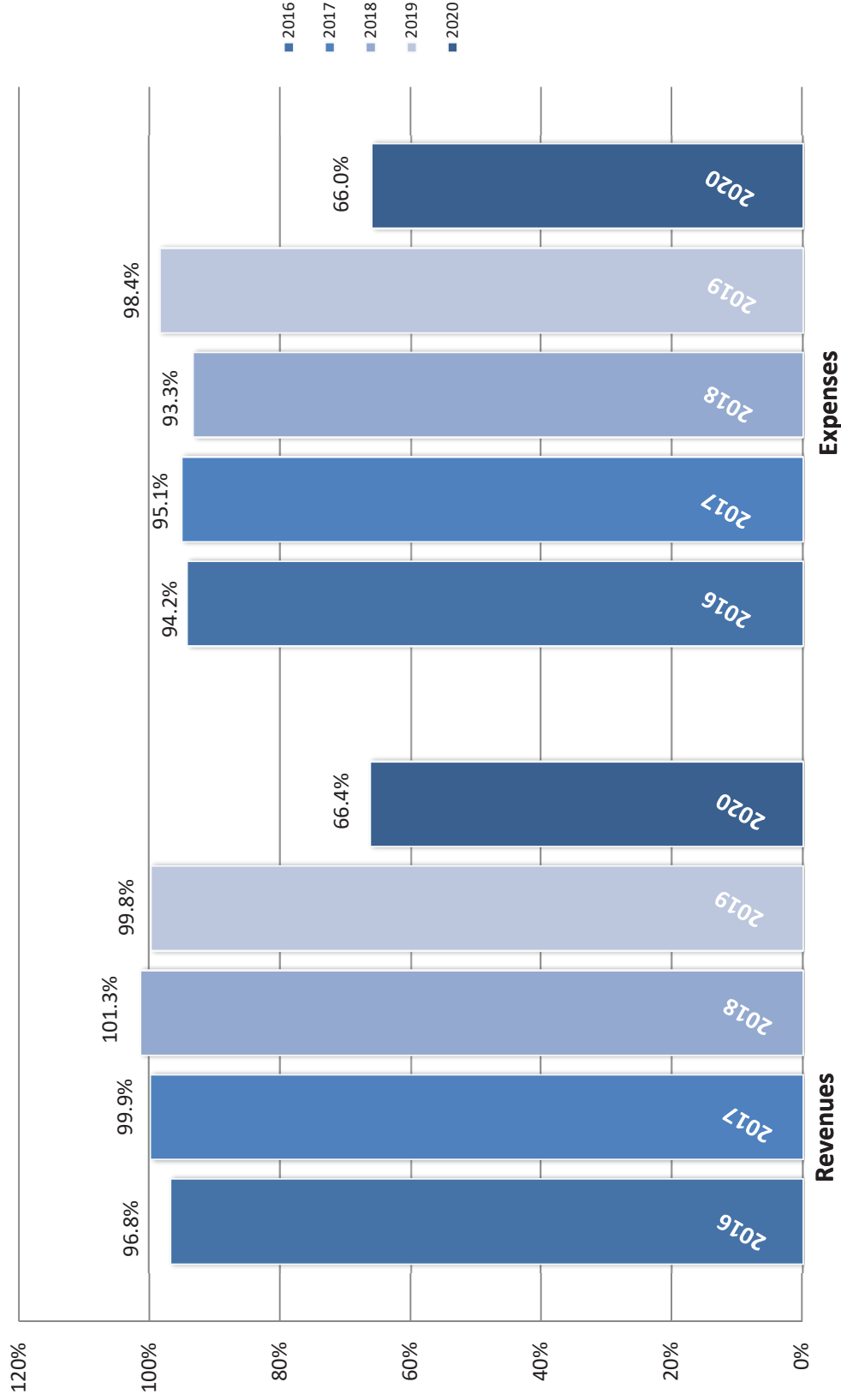
Expenses

Revenues



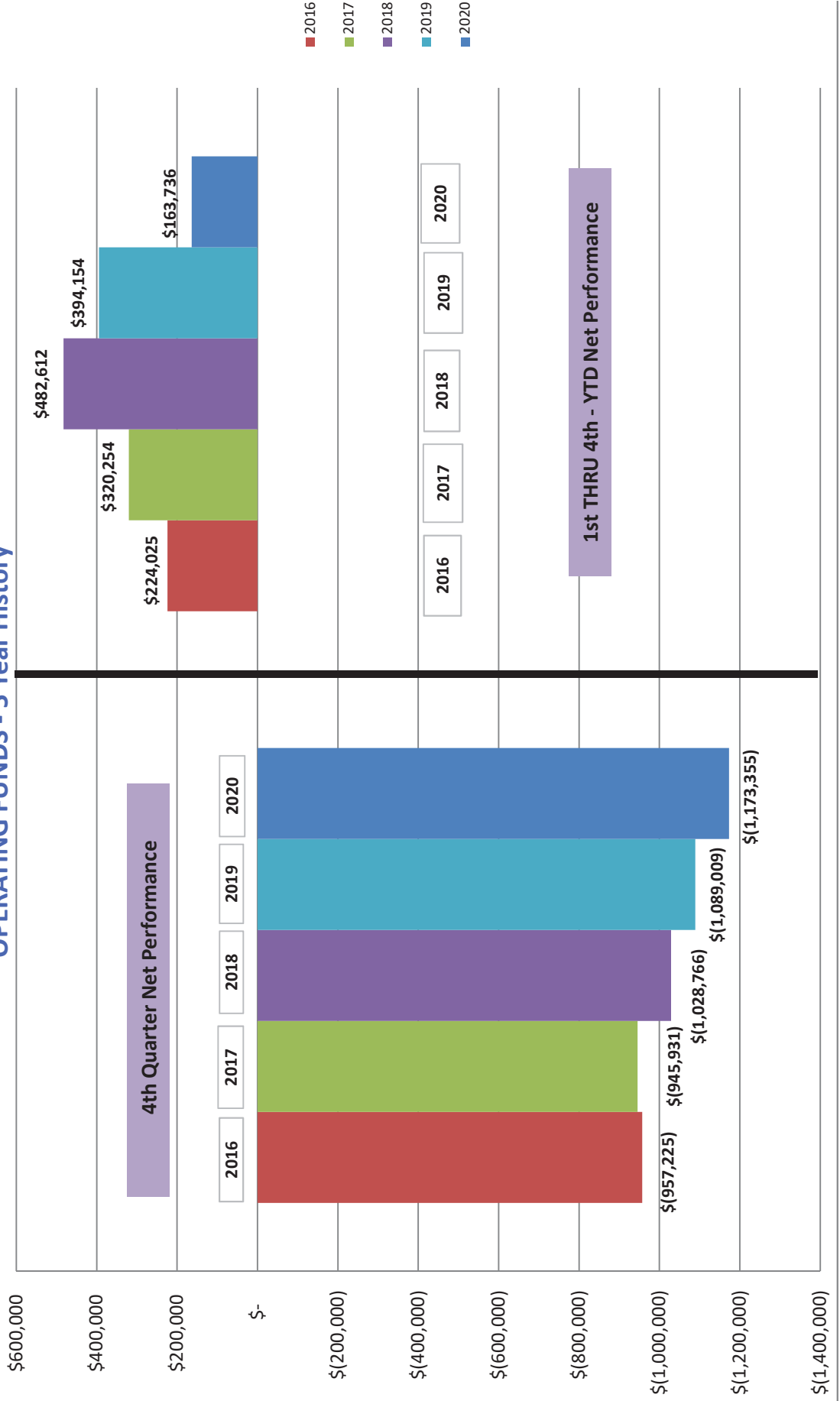
Carol Stream Park District
YTD Revenue & Expense as a % of Budget
4th Quarter - Fiscal Year Ending 12/31/20
OPERATING FUNDS - 5-Year History

(Chart C-2)



4th Quarter vs. 1st THRU 4th YTD - Fiscal Year Ending 12/31/20

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.

- **Fourth Quarter** net performance of the **Recreation Fund** (Oct-Nov-Dec) is **-\$374,378**
 - Fourth Quarter net performance is typically negative.
 - A percentage of Administrative salaries, and network maintenance fees that are typically split between the Corporate and Recreation Funds, were shifted prior to the close of the year and charged in full to the Corporate Fund. Since Recreational operations were so reduced in 2020, it was more accurate for those costs to be absorbed by the Corporate Fund.
 - If not for this shift, the Recreation fund would have seen an additional \$167,240 in negative performance.
 - These shifts were reviewed with the District’s Auditors for affirmation.

- **YTD Net Performance** is **-\$247,629**.
 - The Recreation Fund is largely supported by earned revenue, and therefore is most impacted by COVID related declines in programming.
 - Net performance was \$364,903 less than that of 2019.



Carol Stream Park District

(Chart D)

YTD Revenues & Expenses - Monthly Comparisons

4th Quarter - Fiscal Year Ending 12/31/20

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

Fiscal Year	1st Quarter Totals	1st Qtr % of Annl Budget	2nd Quarter Totals	2nd Qtr % of Annl Budget	3rd Quarter Totals	3rd Qtr % of Annl Budget	1st-3rd Quarter YTD Totals	YTD % of Annual Budget	October	November	December	4th Quarter Totals	4th Qtr % of Annl Budget	1st-4th Quarter YTD Totals	YTD % of Annual Budget	Annual Recreation Budget
2011	Revenue \$ 798,094 Expense \$ 596,254 Net \$ 201,840	20.9% 16.9%	\$ 1,310,964 \$ 858,302 \$ 452,662	34.3% 24.3%	\$ 1,255,820 \$ 1,226,176 \$ 29,644	32.9% 34.7%	\$ 3,364,879 \$ 2,680,732 \$ 684,146	88.1% 75.8%	\$ 132,865 \$ 242,397 \$ (109,533)	\$ 341,075 \$ 349,494 \$ (8,420)	\$ 68,007 \$ 326,081 \$ (258,074)	\$ 541,946 \$ 917,972 \$ (376,026)	14.2% 25.9%	\$ 3,906,825 \$ 3,598,704 \$ 308,120	102.3% 101.7%	\$ 3,819,632 \$ 3,537,926 \$ 281,706
2012	Revenue \$ 849,275 Expense \$ 744,693 Net \$ 104,582	22.2% 20.1%	\$ 1,353,182 \$ 871,981 \$ 481,200	35.4% 23.5%	\$ 1,207,392 \$ 1,264,424 \$ (57,032)	31.6% 34.1%	\$ 3,409,848 \$ 2,881,098 \$ 528,750	89.1% 77.7%	\$ 158,063 \$ 246,353 \$ (88,289)	\$ 194,593 \$ 344,596 \$ (150,003)	\$ 70,126 \$ 264,683 \$ (194,556)	\$ 422,783 \$ 855,632 \$ (432,849)	11.1% 23.1%	\$ 3,832,632 \$ 3,736,730 \$ 95,901	100.2% 100.8%	\$ 3,825,794 \$ 3,706,940 \$ 118,853
2013	Revenue \$ 865,392 Expense \$ 755,404 Net \$ 109,988	20.0% 17.2%	\$ 1,417,695 \$ 884,138 \$ 533,557	32.8% 20.1%	\$ 1,479,184 \$ 1,389,653 \$ 89,531	34.3% 31.6%	\$ 3,762,271 \$ 3,029,195 \$ 733,076	87.1% 68.9%	\$ 262,539 \$ 508,732 \$ (246,192)	\$ 394,273 \$ 652,177 \$ (257,903)	\$ 255,225 \$ 567,417 \$ (312,192)	\$ 912,037 \$ 1,728,325 \$ (816,288)	21.1% 39.3%	\$ 4,674,308 \$ 4,757,520 \$ (83,212)	108.3% 108.2%	\$ 4,317,643 \$ 4,395,662 \$ (78,019)
2014	Revenue \$ 1,311,311 Expense \$ 1,208,079 Net \$ 103,232	23.3% 21.8%	\$ 1,730,859 \$ 1,292,770 \$ 438,089	30.8% 23.4%	\$ 1,581,196 \$ 1,711,252 \$ (130,056)	28.1% 30.9%	\$ 4,623,366 \$ 4,212,101 \$ 411,265	82.2% 76.2%	\$ 250,939 \$ 462,121 \$ (211,183)	\$ 204,617 \$ 295,458 \$ (90,841)	\$ 427,767 \$ 516,510 \$ (88,743)	\$ 883,323 \$ 1,274,089 \$ (390,766)	15.7% 23.0%	\$ 5,506,689 \$ 5,486,190 \$ 20,498	97.9% 99.2%	\$ 5,622,602 \$ 5,529,656 \$ 92,946
2015	Revenue \$ 1,320,736 Expense \$ 1,210,282 Net \$ 110,454	22.8% 20.9%	\$ 1,851,249 \$ 1,333,404 \$ 517,845	32.0% 23.1%	\$ 1,681,110 \$ 1,751,828 \$ (70,718)	29.1% 30.3%	\$ 4,853,094 \$ 4,295,513 \$ 557,581	83.9% 74.3%	\$ 247,910 \$ 444,366 \$ (196,456)	\$ 198,533 \$ 361,441 \$ (162,908)	\$ 146,972 \$ 492,652 \$ (345,680)	\$ 593,415 \$ 1,298,459 \$ (705,044)	10.3% 22.5%	\$ 5,446,509 \$ 5,593,972 \$ (147,463)	94.2% 96.8%	\$ 5,783,771 \$ 5,778,387 \$ 5,385
2016	Revenue \$ 1,391,430 Expense \$ 1,165,618 Net \$ 225,812	23.9% 20.3%	\$ 1,829,597 \$ 1,234,977 \$ 594,620	31.5% 21.5%	\$ 1,494,005 \$ 1,797,042 \$ (303,037)	25.7% 31.3%	\$ 4,715,031 \$ 4,197,636 \$ 517,395	81.1% 73.1%	\$ 323,466 \$ 398,072 \$ (74,606)	\$ 261,844 \$ 367,839 \$ (105,995)	\$ 243,959 \$ 508,852 \$ (264,893)	\$ 829,269 \$ 1,274,763 \$ (445,494)	14.3% 22.2%	\$ 5,544,301 \$ 5,472,399 \$ 71,902	95.4% 95.4%	\$ 5,813,394 \$ 5,738,668 \$ 74,726
2017	Revenue \$ 918,039 Expense \$ 1,191,900 Net \$ (273,861)	15.6% 20.6%	\$ 1,984,181 \$ 1,441,211 \$ 542,970	33.7% 25.0%	\$ 1,899,594 \$ 1,648,279 \$ 251,315	32.3% 28.5%	\$ 4,801,814 \$ 4,281,391 \$ 520,423	81.6% 74.1%	\$ 402,602 \$ 435,630 \$ (33,029)	\$ 277,140 \$ 385,547 \$ (108,406)	\$ 264,825 \$ 545,697 \$ (280,872)	\$ 944,567 \$ 1,366,874 \$ (422,307)	16.0% 23.7%	\$ 5,746,381 \$ 5,648,265 \$ 98,117	97.6% 97.8%	\$ 5,887,257 \$ 5,774,176 \$ 113,081
2018	Revenue \$ 945,957 Expense \$ 1,087,307 Net \$ (141,350)	16.2% 18.9%	\$ 1,992,503 \$ 1,494,465 \$ 498,038	34.0% 26.0%	\$ 1,959,525 \$ 1,628,465 \$ 331,060	33.5% 28.3%	\$ 4,897,985 \$ 4,210,237 \$ 687,748	83.6% 73.2%	\$ 436,221 \$ 443,460 \$ (7,238)	\$ 252,309 \$ 496,595 \$ (244,286)	\$ 259,188 \$ 474,572 \$ (215,384)	\$ 947,719 \$ 1,414,627 \$ (466,908)	16.2% 24.6%	\$ 5,845,704 \$ 5,624,865 \$ 220,839	99.8% 97.8%	\$ 5,856,681 \$ 5,751,202 \$ 105,479
2019	Revenue \$ 964,168 Expense \$ 1,041,681 Net \$ (77,513)	16.2% 17.9%	\$ 2,017,508 \$ 1,563,435 \$ 454,074	33.9% 26.8%	\$ 1,915,839 \$ 1,675,741 \$ 240,098	32.2% 28.8%	\$ 4,897,515 \$ 4,280,857 \$ 616,658	82.4% 73.5%	\$ 415,238 \$ 440,490 \$ (25,251)	\$ 297,707 \$ 538,447 \$ (240,741)	\$ 257,790 \$ 491,182 \$ (233,392)	\$ 970,735 \$ 1,470,119 \$ (499,384)	16.3% 25.2%	\$ 5,868,250 \$ 5,750,976 \$ 117,274	98.7% 98.7%	\$ 5,946,852 \$ 5,825,193 \$ 121,659
2020	Revenue \$ 949,904 Expense \$ 1,058,794 Net \$ (108,890)	15.9% 17.9%	\$ 2,020,324 \$ 1,560,300 \$ 460,024	9.7% 9.5%	\$ 1,028,889 \$ 813,275 \$ 215,614	17.2% 13.8%	\$ 2,559,117 \$ 2,432,369 \$ 126,748	42.8% 41.2%	\$ 182,306 \$ 356,995 \$ (174,689)	\$ 120,301 \$ 274,948 \$ (154,647)	\$ 93,180 \$ 138,222 \$ (45,042)	\$ 395,788 \$ 770,165 \$ (374,378)	6.6% 13.0%	\$ 2,954,905 \$ 3,202,534 \$ (247,629)	49.5% 54.2%	\$ 5,974,574.15 \$ 5,908,337 \$ 66,237



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 \$2,954,905 and represents 49.5% of the annual budget.
- YTD expenses are \$3,202,534 and represents 54.2% of the annual budget.

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

Refer to Chart D-2

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

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

Net Performance – 5 Year History (Third 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 **Fourth Quarter** only (Oct-Nov-Dec).
- The graph on the right includes NET performance **through the Fourth Quarter** (Jan-Dec).

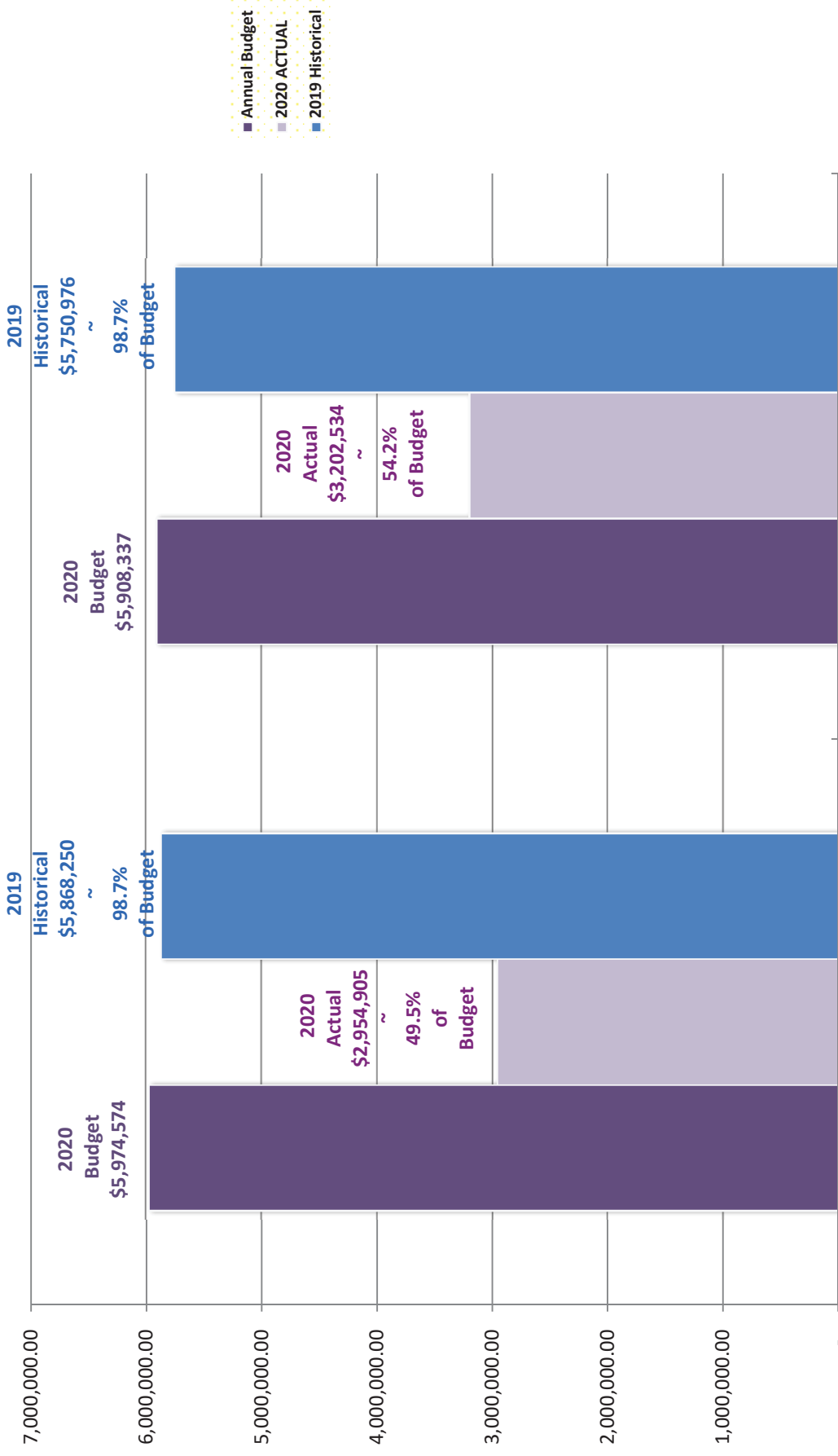


Carol Stream Park District

(Chart D-1)

**YTD Revenue & Expenses as a % of Budget
4th Quarter - Fiscal Year Ending 12/31/20**

RECREATION FUND



Revenues

Expenses

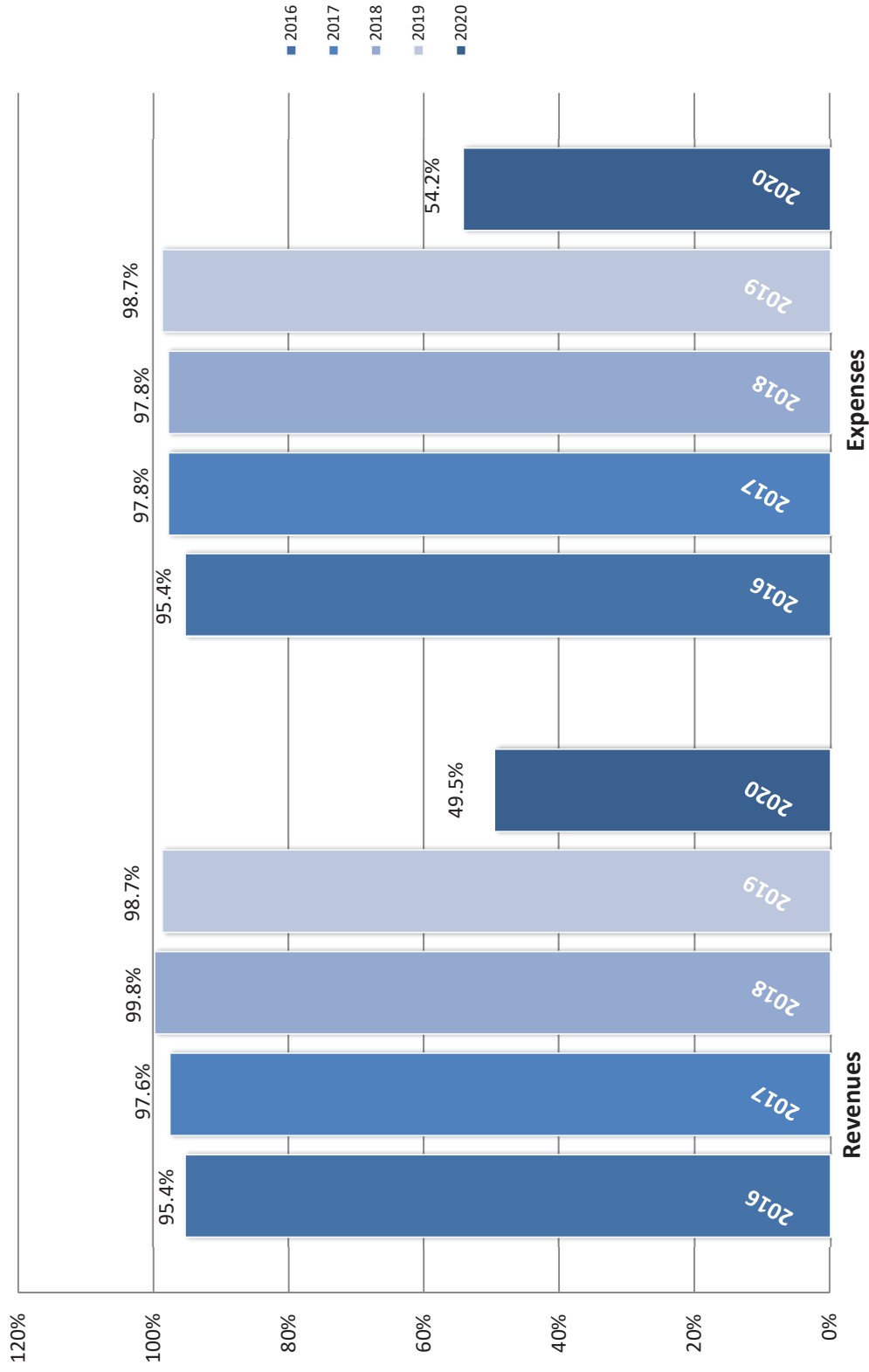
- Annual Budget
- 2020 ACTUAL
- 2019 Historical



Carol Stream Park District

(Chart D-2)

YTD Revenue & Expense as a % of Budget 4th Quarter - Fiscal Year Ending 12/31/20 RECREATION FUNDS - 5-Year History

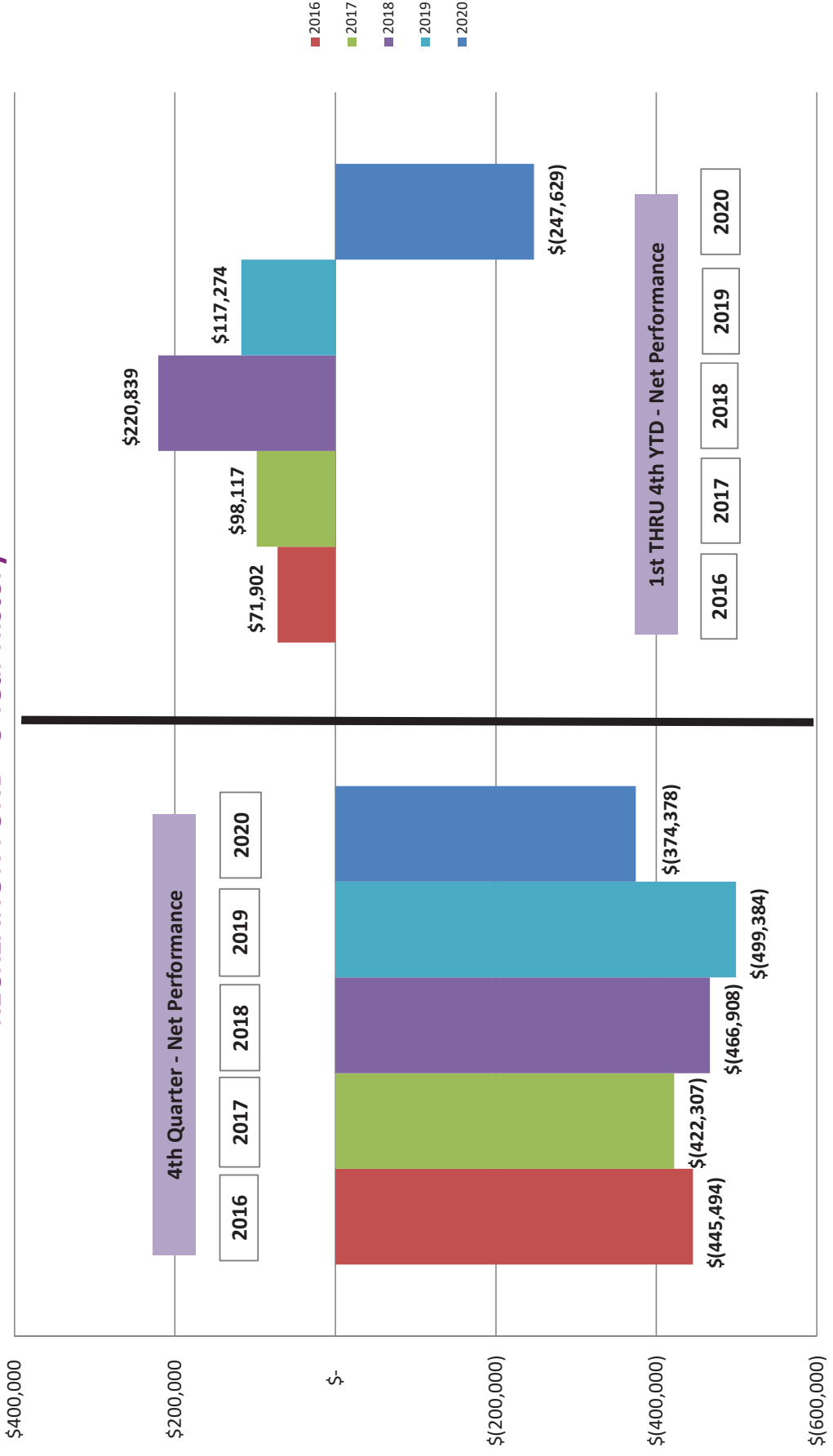




Carol Stream Park District
 Net Performance

(Chart D-3)

4th Quarter - Fiscal Year Ending 12/31/20
 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:

Six bond and interest payments were made in the fourth quarter totaling \$4,227,697.63:

- 2011A \$2,780,000.00
- 2016 \$451,087.50
- 2020A \$934.44
- 2020B \$299,831.48
- 2020C \$445,585.28
- 2020D \$250,258.93

Carol Stream Park District
Comparison of Monthly Capital, Cap-Exempt, & Special Recreation Funds
4th Quarter - Fiscal Year Ending 12/31/2020

(Chart E)

Fiscal Year	1st Quarter Totals	2nd Quarter Totals	First Half YTD	3rd Quarter Totals	October	November	December	4th Quarter Totals	YTD TOTAL
2011 Revenue	\$ 3,763	\$ 1,543,839	\$ 1,547,602	\$ 1,479,328	\$ 175,614	\$ 118,849	\$ 7,789,925	\$ 8,084,388	\$ 11,111,318
2011 Expense	\$ 701,501	\$ 3,268,339	\$ 3,969,840	\$ 1,429,861	\$ 1,735,844	\$ 121,930	\$ 911,973	\$ 2,769,747	\$ 8,169,448
2011 Net	\$ (697,739)	\$ (1,724,500)	\$ (2,422,239)	\$ 49,468	\$ (1,560,230)	\$ (3,081)	\$ 6,877,952	\$ 5,314,641	\$ 2,941,870
2012 Revenue	\$ 18,695	\$ 1,847,329	\$ 1,866,024	\$ 1,574,986	\$ 219,706	\$ 121,969	\$ 105,323	\$ 446,997	\$ 3,888,007
2012 Expense	\$ 1,261,338	\$ 3,129,922	\$ 4,391,259	\$ 2,305,235	\$ 3,852,898	\$ 1,162,378	\$ 1,629,049	\$ 6,644,325	\$ 13,340,819
2012 Net	\$ (1,242,643)	\$ (1,282,593)	\$ (2,525,235)	\$ (730,249)	\$ (3,633,192)	\$ (1,040,409)	\$ (1,523,726)	\$ (6,197,327)	\$ (9,452,812)
2013 Revenue	\$ 15,317,988	\$ 1,617,955	\$ 16,935,943	\$ 1,486,945	\$ 180,434	\$ 247,261	\$ 164,954	\$ 592,649	\$ 19,015,537
2013 Expense	\$ 5,219,450	\$ 1,479,982	\$ 6,699,432	\$ 4,657,364	\$ 2,372,089	\$ 580,969	\$ 652,782	\$ 3,605,840	\$ 14,962,636
2013 Net	\$ 10,098,538	\$ 137,973	\$ 10,236,511.42	\$ (3,170,419)	\$ (2,191,655)	\$ (333,708)	\$ (487,828)	\$ (3,013,192)	\$ 4,052,901
2014 Revenue	\$ 1,076,298	\$ 2,071,365	\$ 3,147,663	\$ 1,858,541	\$ 232,414	\$ 39,868	\$ 1,034,669	\$ 1,306,951	\$ 6,313,155
2014 Expense	\$ 905,849	\$ 1,232,402	\$ 2,138,251	\$ 1,946,807	\$ 2,459,266	\$ 562,986	\$ 576,452	\$ 3,598,705	\$ 7,683,762
2014 Net	\$ 170,449	\$ 838,963	\$ 1,009,413	\$ (88,266)	\$ (2,226,852.26)	\$ (523,118.04)	\$ 458,216.31	\$ (2,291,754)	\$ (1,370,608)
2015 Revenue	\$ 541	\$ 2,225,965	\$ 2,226,506	\$ 1,997,931	\$ 236,128	\$ 185,239	\$ 236,885	\$ 658,252	\$ 4,882,688
2015 Expense	\$ 329,094	\$ 1,074,003	\$ 1,403,096	\$ 824,760	\$ 2,329,512	\$ 138,881	\$ 803,653	\$ 3,272,047	\$ 5,499,903
2015 Net	\$ (328,552)	\$ 1,151,962	\$ 823,410	\$ 1,173,170	\$ (2,093,384.64)	\$ 46,357.55	\$ (566,768.07)	\$ (2,613,795)	\$ (617,215)
2016 Revenue	\$ 5,462	\$ 2,417,244	\$ 2,422,706	\$ 2,087,583	\$ 116,286.89	\$ 40,865.31	\$ 174,114.89	\$ 331,267	\$ 4,841,556
2016 Expense	\$ 313,902	\$ 1,493,934	\$ 1,807,836	\$ 1,020,624	\$ 2,610,999.35	\$ 52,365.78	\$ 971,024.91	\$ 3,634,390	\$ 6,462,850
2016 Net	\$ (308,440)	\$ 923,310	\$ 614,870	\$ 1,066,959	\$ (2,494,712.46)	\$ (11,500.47)	\$ (796,910.02)	\$ (3,303,123)	\$ (1,621,294)
2017 Revenue	\$ 7,805	\$ 2,581,166	\$ 2,588,971	\$ 2,332,412	\$ 77,136	\$ 33,867	\$ 36,049	\$ 147,052	\$ 5,068,435
2017 Expense	\$ 241,518	\$ 1,577,168	\$ 1,818,686	\$ 592,324	\$ 2,956,978	\$ 97,061	\$ 506,140	\$ 3,560,179	\$ 5,971,189
2017 Net	\$ (233,713)	\$ 1,003,998	\$ 770,286	\$ 1,740,088	\$ (2,879,842)	\$ (63,194)	\$ (470,091)	\$ (3,413,127)	\$ (902,754)
2018 Revenue	\$ 7,880	\$ 2,799,217	\$ 2,807,097	\$ 2,272,188	\$ 206,837	\$ 23,709	\$ 23,961	\$ 254,507	\$ 5,333,792
2018 Expense	\$ 132,247	\$ 1,182,023	\$ 1,314,271	\$ 393,179	\$ 3,207,202	\$ 116,370	\$ 569,991	\$ 3,893,564	\$ 5,601,013
2018 Net	\$ (124,367)	\$ 1,617,194	\$ 1,492,826	\$ 1,879,009	\$ (3,000,366)	\$ (92,661)	\$ (546,030)	\$ (3,639,057)	\$ (267,221)
2019 Revenue	\$ 16,972	\$ 2,760,968	\$ 2,777,940	\$ 2,641,252	\$ 240,910	\$ 63,818	\$ 7,156	\$ 311,884	\$ 5,731,076
2019 Expense	\$ 119,739	\$ 1,540,303	\$ 1,660,043	\$ 562,703	\$ 3,418,944	\$ 129,273	\$ 587,626	\$ 4,135,842	\$ 6,358,587
2019 Net	\$ (102,767)	\$ 1,220,665	\$ 1,117,898	\$ 2,078,549	\$ (3,178,034)	\$ (65,455)	\$ (580,470)	\$ (3,823,958)	\$ (627,511)
2020 Revenue	\$ 13,090	\$ 2,875,751	\$ 2,888,841	\$ 2,560,187	\$ 207,063	\$ 32,122	\$ 37,424	\$ 276,610	\$ 5,725,638
2020 Expense	\$ 58,997	\$ 1,217,129	\$ 1,276,126	\$ 291,263	\$ 3,922,097	\$ 22,294	\$ 473,112	\$ 4,417,503	\$ 5,984,892
2020 Net	\$ (45,907)	\$ 1,658,622	\$ 1,612,715	\$ 2,268,924	\$ (3,715,034)	\$ 9,829	\$ (435,688)	\$ (4,140,893)	\$ (259,254)

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.

- Average interest earned during the Fourth Quarter is 1.279% - interest rates continue to stay low due to the lowered fed rates.
 - 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%

- Investments are scheduled in line with statutory limitations, the District's investment policy, spending needs and project schedules.



Carol Stream Park District
Investments

4th Quarter - Fiscal Year Ending 12/31/20

Illinois Trust	Fund Balance Investments	TERM	RATE	2020 YTD BALANCE INVESTED	2020 Actual Interest RECEIVED
Illinois Trust \$	Total Illinois Trust [Fund Balance ('savings')]	Q4/20	1.668%	\$ 1,221,000.00	\$ 30,057.34
PMA	Capital Repair/Replacement Investments	TERM	RATE	2020 YTD BALANCE INVESTED	2020 Actual Interest RECEIVED
R/R \$	Total Repair/Replacement	Q4/20	2.090%	\$ 488,000.00	\$ 13,358.72
	TOTAL INVESTMENTS			\$ 1,709,000.00	\$ 43,416.06
12/31/2020	iPRIME Funds (Liquid \$-R/R)		0.090%	\$ 145,754.28	\$ 944.79
	TOTAL CAPITAL + FUND BALANCE \$			\$ 1,854,754.28	\$ 44,360.85
		includes liquid capital \$		2020 YTD BALANCE INVESTED/LIQUID	2020 Actual Interest RECEIVED
		Q4	avg %		
			1.279%		

* 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 from the **Recreation** Operational Repair & Replacement Funds to a reduce reliance on debt issuance for improvements.

General/Operational Repair & Replacement Fund

[Refer to Chart H](#)

- Reflects a running total of the earned revenue dollars being shifted from the **General** Operational Repair & Replacement Funds to a reduce reliance on debt issuance for improvements.

Combined Recreation & General Operational Repair & Replacement Fund

[Refer to Chart I](#)

- Snapshot of the year to date balances of both the General and Recreational Repair & Replacement Funds.
 - Balance of the Recreation Operational R&R Fund is \$440,377.93
 - Balance of the General Operational R&R Fund is \$113,935.59

Note:

There are no transfer-ins budgeted to the R&R funds in 2021 due to budgetary constraints. We plan to resume transfers in 2022.

4th Quarter - Fiscal Year Ending 12/31/20

(Chart G)

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 - Concessions- McCaslin 12-791	Capital - Concessions- FVRC 12-792	Capital - Concessions- SRC 12-793	Totals	AS OF 12/31/2020
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)			(4,370.00)						(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		4,964.50	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	4,964.50	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

4th Quarter - Fiscal Year Ending 12/31/20

(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 12/31/2020 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
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	(80,916.54)	-	-	(80,916.54)	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)	(873.03)	-	(2,718.24)	Expenditures
12/31/2020	55,780.19	4,205.40	53,950.00	113,935.59	EB 2020

ALL Operational Repair & Replacement Funds - SNAPSHOT YTD
4th Quarter - Fiscal Year Ending 12/31/20

(Chart I)

Carol Stream Park District

General Operational Repair/Replacement

	General 11-7XX	Bark Park 11-724	IT Replace / Summary 11-713	Totals	AS OF 12/31/2020 EB 2019	CAFR EB / 11-310000
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

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	Capital - CCWP 12-753	Capital - ETRC 12-754	Capital - McCaslin 12-760	Capital - CCMG 12-761	Capital - CCWP 12-790	Capital - Concessions- McCaslin 12-791	Capital - Concessions- FVRC 12-792	Capital - Concessions- SRC 12-793	Totals	AS OF 12/31/2020 EB 2019
12/31/2019	37,533.84	32,000.00	4,964.60	195,315.00	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	-	-	-	-	-	-	-	-	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	3,479.00	7,404.00	2,821.83	2,838.11	7,386.87	70.08	-	440,377.93	EB 2020