CAROL STREAM
Park District

Board of Commissioners - Regular Business Meeting
910 N Gary Ave
Carol Stream, Illinois
Room 120

April 22, 2019
7:00 pm

1. **Call To Order**

2. **Roll Call – Pledge of Allegiance**

3. **Listening Post**

4. **Changes or Additions to the Agenda**

5. **Consent Agenda**
   All items listed are included in the Consent agenda. There will be no separate discussion of these items. Members of the public may petition in writing that an item be removed from the Consent Agenda.
   A. Approval of Committee of the Whole Minutes: April 8, 2019
   B. Approval of Regular Minutes: April 8, 2019
   C. Approval: Quarterly Treasurer's Report

6. **Discussion Items**
   A. Quarterly Recreation Report
   B. CSYFA Sound System
   C. Glenbard North Turf Replacement
   D. Weekly Happenings (oral)

7. **Action Items:**

8. **Closed Session**
   A. Sale of Lease or Property, Section 2(c)(6)

9. **Action pertaining to closed session**

10. **Adjournment**

Carol Stream Park District
Board of Commissioners
Committee of the Whole
April 8, 2019
6:00pm

Call to Order	Commissioner Sokolowski called the meeting to order at 6:02pm.
Roll Call/Pledge of Allegiance	Present: Commissioners Powers, Bird, Sokolowski and Jeffery. Commissioner Del Preto arrived at 6:04. Commissioner Jaszka arrived at 6:25. Commissioner Gramann was absent. Staff: Executive Director Reuter, Directors Bachewicz, Hamilton and Rini.
Discussion	Re-Commissioning Report Executive Director Reuter introduced Mandeep Singh, Vice President of Operations at ECube, to present the Re-Commissioning Report. Mike Stefanic was also present to answer questions. The geothermal system was originally commissioned in 2012-2013. Many of the points presented this evening were also included in the original report ECube provided to the Park District at that time. Commissioner Powers pointed out the original report was never distributed to the Board. In the Spring of 2017, the District contacted E Cube to re-commission the system after a leak in one well was detected. There were 31 wells originally; the one that leaked was isolated so we are operating on 30 wells now. Staff should regularly monitor the system using BAS trend logs. The above ground pumps were not running efficiently so the programming was changed so only one pump runs at a time. They are now operating smoothly. The Climacool Heat Pump is designed to be a highly energy efficient system to heat and cool the air. The building automation and mechanical systems need to work together in order for it to be efficient. Commissioner Sokolowski asked if it is working properly. Mr. Singh replied that adjustments are still needed to smooth out the automation system. Commissioner Powers noted that Module 2 has had problems since the beginning. Mr. Singh noted we replaced one compressor in 2015. If that presents as the problem, we may be able to get work completed under warranty. The work tickets need to be checked. Commissioner Powers asked if the problem is the pressure sensor or pumps. Mr. Singh said the system is proprietary to ALC. They are the only ones who can work on it. If the sensors don't work properly, the pumps won't work properly either. The bypass valve is proprietary to Imbert. They need to adjust the heat pump compressor time delay set points to a lower value. Staff will need to continue to monitor and adjust the set points until satisfactory operation is achieved. When evaluating the Space Comfort Controls, the fitness center and first floor office areas create the biggest challenge. Both areas are served by the same air handling unit. It is not working efficiently because the geothermal pump can only handle water heated to 130 degrees. When our outside temperatures are lower than 30 degrees, we are using the boiler system to heat the building. Rather than having the water heated in the boiler run through the geothermal pump, we need to bypass it during the cold winter months. This

	will allow for the hot water to properly control the fitness and office areas. Commissioner Bird asked if we need to have two separate air handling units. Mr. Singh thinks by using the boiler in the winter and bypassing the pump, we can achieve satisfactory results. Commissioner Del Preto asked if we bypass the pump for five months, will it create other challenges at the end of winter. Mr. Singh said it should work like your home air conditioner; after the winter you get it serviced and it works fine through the summer months. The chiller pump kicks in when the temperatures rise above 80 degrees. It should be automated to increase pressure in the system. The Ventilation System in the pool area has been an issue because there is not enough fresh outside airflow. As a result, chloramines stagnate and cause corrosion. The vendor for that system is Dectron, which maintains proprietary equipment in the pool area. Mr. Singh recommends an architect evaluate the system and recommend better ventilation to allow for 100% outside air operation for maximum ventilation. A quick fix would be to add return air grills in the northwest corner and bring ducting from the south east grill to ventilate the dead zones. There are dead zones in the pool equipment room and the locker rooms as well. The exhaust fans need to be diverted to the other end to rebalance the airflow. An alternate approach may be to install a new roof –mounted fresh air intake on the north end of the space and a new associated unit heater. Mr. Singh highly recommends a design engineer should evaluate the overall issue and present an engineered solution to all for 100% outside air operation for maximum ventilation. Commissioner Sokolowski asked if we got what we paid for. Mr. Singh emphasized that when this system was designed in 2010, it was new technology. We have learned so much since then and the technology has improved. It could have been designed and engineered better. Our system now is very close to working properly and the District needs to keep working with our vendors to insist they work toward system efficiency.
Adjournment	Commissioner Powers made a motion to adjourn the meeting. Seconded by Commissioner Bird. Voice Vote taken. Motion passed 7-0-0. Meeting adjourned at 7:00 pm.

President
Brian Sokolowski

Secretary
Jim Reuter

April 22, 2019
Date

Carol Stream Park District
Board of Commissioners
Regular Meeting
April 8, 2019
7:00pm

Call to Order	Commissioner Sokolowski called the meeting to order at 7:08 pm.
Roll Call/Pledge of Allegiance	Present: Commissioners Powers, Bird, Sokolowski, Jaszka, Jeffery and Del Preto. Commissioner Gramann was absent. Staff: Executive Director Reuter, Directors Bachewicz, Hamilton and Rini.
Listening Post	None
Changes to the Agenda	None
Consent Agenda	Commissioner Powers made a motion to accept the consent agenda. Seconded by Commissioner Bird. A. Approval of Committee of the Whole Minutes: March 11, 2019 B. Approval of Regular Minutes: March 11, 2019 C. Ratify March Bills D. Approval: Ordinance No. 531 Park District Surplus Property Roll Call Vote: Commissioner Powers: Aye Commissioner Sokolowski: Aye Commissioner Bird: Aye Commissioner Jeffery: Aye Commissioner Jaszka: Aye Commissioner Del Preto Motion Passes 6 - 0 - 1 Commissioner Del Preto made a motion to approve the consent agenda. Seconded by Commissioner Jeffery. Roll Call Vote: Commissioner Powers: Aye Commissioner Sokolowski: Aye Commissioner Bird: Aye Commissioner Jeffery: Aye Commissioner Jaszka: Aye Commissioner Del Preto: Aye Motion Passes 6 - 0 - 1
Discussion Items	A. Quarterly JEM Report Director Bachewicz reviewed the services provided by Jeff Ellis Management (JEM) during the first quarter of 2019. There were five audits conducted during the first quarter; it included one 'save' which did not require the guard actually entering the pool. The child was floundering next to the wall and the guard simply bent down and scooped her up. JEM attended the Job Fair and reported they are in good shape

	for the coming summer session. JEM has taken over cleaning the FVRC men's, women's and family locker rooms and hallways. Commissioner Jeffery noted a few concerns, which have been reported to JEM and have been addressed. B. Accreditation Cost Estimates Executive Director Reuter reviewed the cost associated with obtaining the Distinguished Accredited Agency Award and the anticipated costs to obtain CAPRA certification. The cost for staff hours was not included because they would be incurred in any scenario. The CAPRA certification is more intense than Distinguished Accredited Agency. It is also more prestigious as only nine other Districts in the area hold the award. Commissioner Powers said that similar to the Accredited Agency review, could offer some important suggestions and helps staff develop professionally. Commissioner Jeffery agreed, going through this process, we learn so much and improve even more. Commissioner Bird thought the Gold Metal was the highest award. Executive Director Reuter explained that having the CAPRA before applying for Gold Metal will help win that award as well. Commissioner Jaszka agreed it is great for the staff to go through the process. Commissioner Sokolowski asked if the time we spent working toward the Distinguished Accredited Agency was worth it. Executive Director Reuter said yes, everyone is very proud of the award. C. Weekly Happenings (oral) • Commissioner Del Preto was at Woodridge Park District over the weekend and noticed their Fitness Center was very similar to ours. He also said it was nice to have the name recognition for our Carol Stream Youth Soccer Association. • Commissioner Sokolowski asked for an update on Veterans Memorial Plaza. Executive Director Reuter said the electric is going in, the mason is scheduled to work on the wall and the monuments are being carved. Excavation is next, followed by concrete. Much of the work is dependent on the weather but we are making good progress. May 17 is the deadline. We have some trees being donated and we are looking at other sources for landscape materials. The ribbon cutting is scheduled for the morning on Memorial Day. The Parks staff came up with an idea to clean the asphalt that was stuck to the bricks we removed. They rented some wet saws and scraped all that asphalt from over 1,500 bricks so we can reuse them at the Plaza. It was a great idea that saved the District a lot of money.
Action Items	A. Approval: Amendment to Refund and Withdrawal Policy The Refund and Withdrawal Policy was first updated 18 months ago to remove refund loopholes. It has resulted in a significant reduction in refund requests. Staff has noticed however that credit applied to the patron's account is often going unused. If the unused funds can't be returned to the patron because they have moved, it has to be sent to the State of Illinois as unclaimed property. The proposed amendment changes policy to issue gift certificates to patrons when they must withdraw from a program. Commissioner Powers asked if the gift certificate is a liability. Director Rini explained it remains an asset because the customer already paid for it and it is on them to redeem it when they sign up for a new program. Commissioner Jaszka made a motion to approve the updated Refund and Withdrawal Policy, which is a part of the District's_Financial Policy, within the Fees and Charges Section effective April 8, 2019. Seconded by Commissioner Powers. Voice Vote. All in favor. Motion

	passed 6-0-1. B. Approval: Benjamin School District 25 Invoice Benjamin School District submitted an invoice to the District to pay our share to repair the roof and parking lot at Evergreen School. Executive Director Reuter emphasized that the partnership between us mutually beneficial. Director Rini added that District 25 gave us advance warning in 2016 about the planned roof and parking lot so it was budgeted. Commissioner Bird asked what other things we would be asked to help pay for. Executive Director Reuter said these are the big ticket items; anything else they ask us to share the cost on would be small. Commissioner Sokolowski agreed that the Evergreen gym is important to us for all the programs we run there. Commissioner Bird made a motion to approve a payment of $70,812.50 to Benjamin School District 25 for the District's portion of repairs to Evergreen Gymnasium roof and parking lot. Seconded by Commissioner Del Preto. Voice Vote. All in favor. Motion passed 6-0-1.
Closed Session	None
Action Pertaining to Closed Session	None
Adjournment	Commissioner Powers made a motion to adjourn the meeting. Seconded by Commissioner Jeffery. Voice Vote taken. Motion passed 6-0-1. Meeting adjourned at 7:45 pm.

President
Brian Sokolowski

Secretary
Jim Reuter

April 22, 2018
Date

CAROL STREAM
Park District

Quarterly Treasurers Report

Fiscal Year Ending December 31, 2019

First Quarter

Presented To: Finance Committee and Park Commissioners

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

CAROL STREAM
Park District

The following is the **Quarterly Treasurers Report** for the Carol Stream Park District for the first quarter of fiscal year ending December 31, 2019.

Current Fund Balance

Refer to Chart A

- The opening fund balances represent audited values.

- The ancillary funds (Paving, FICA, Audit, Liability, and IMRF) are reported as part of the Corporate Fund. The District is still required to 'levy' by fund, but will record and hold the dollars in one Corporate Fund.

- The First Quarter **Combined Fund Balance is $4,426,527.** This includes all operating, restricted use funds, the balance of the bond proceeds, capital, and repair & replacement dollars.
  - The first quarter ending fund balance for all **Operating Funds is $951,650.** This compares favorably to the first quarter of 2018 which was $448,124. Operating funds include:

Corporate/Corporate R&R	*FICA*
Recreation/Recreation R&R	*Audit*
Paving & Lighting	*IMRF*
Liability	

- The **Year-to-Date (YTD) change in the Operating Fund Balance** reflects a decrease of $472,116; this compares favorably to a first quarter decrease of $641,417 in 2018 year.
  - This is typical performance for first quarter.

- Total **Capital Dollars** available are $1,454,976.

(Chart A)

Carol Stream Park District

Current Fund Balance

1st Quarter - Fiscal Year Ending 12/31/19

	Corporate Fund (Includes Corp R&R, and Ancilary Funds)							Recreation								
	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 FUND25	WRKG CASH FUND 29	BOND FUND 30	CAPITAL FUND 34	CASH-IN-LIEU FUND 35	2010 REF FUND 42	TOTAL
January 1 Beginning	*$ 553,319*	*$ 87,237*	*$ 39,942*	*$ 90,129*	*$ 3,801*	*$ 80,273*	*$ 87,636*	$ 349,383	$ 132,046							
Fund Balances	**$ 855,100**	**$ 87,237**						**$ 349,383**	**$ 132,046**	**$ 399,330**	**$ 100,000**	**$ 1,252,285**	**$ 237,147**	**$ 85,808**	**$ 1,503,002**	**$ 5,001,338**
January Net	$ (117,952)	$ 1,986	$ -	$ -	$ -	$ -	$ -	$ 3,676	$ 60,842	$ (7,589)	$ -	$ -	$ -	$ -	$ (11,792)	$ (70,829)
Fund Balance 1/31	**$ 737,148**	**$ 89,223**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 353,059**	**$ 192,888**	**$ 391,741**	**$ 100,000**	**$ 1,252,285**	**$ 237,147**	**$ 85,808**	**$ 1,491,210**	**$ 4,930,508**
February Net	$ (128,552)	$ 720	$ -	$ -	$ -	$ -	$ -	$ (2,156)	$ (7,902)	$ 5,217	$ -	$ -	$ (16,763)	$ -	$ (36,551)	$ (185,987)
Fund Balance 2/28	**$ 608,595**	**$ 89,944**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 350,903**	**$ 184,986**	**$ 396,958**	**$ 100,000**	**$ 1,252,285**	**$ 220,384**	**$ 85,808**	**$ 1,454,659**	**$ 4,744,521**
March Net	$ (177,730)	$ 4,301	$ -	$ -	$ -	$ -	$ -	$ 3,211	$ (112,559)	$ (9,199)	$ -	$ (25,453)	$ (888)	$ -	$ 317	$ (318,000)
Fund Balance 3/31	**$ 430,865**	**$ 94,245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 354,113**	**$ 72,427**	**$ 387,759**	**$ 100,000**	**$ 1,226,832**	**$ 219,495**	**$ 85,808**	**$ 1,454,976**	**$ 4,426,521**
April Net	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balance 4/30	**$ 430,865**	**$ 94,245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 354,113**	**$ 72,427**	**$ 387,759**	**$ 100,000**	**$ 1,226,832**	**$ 219,495**	**$ 85,808**	**$ 1,454,976**	**$ 4,426,521**
May Net	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balance 5/31	**$ 430,865**	**$ 94,245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 354,113**	**$ 72,427**	**$ 387,759**	**$ 100,000**	**$ 1,226,832**	**$ 219,495**	**$ 85,808**	**$ 1,454,976**	**$ 4,426,521**
June Net	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balance 6/30	**$ 430,865**	**$ 94,245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 354,113**	**$ 72,427**	**$ 387,759**	**$ 100,000**	**$ 1,226,832**	**$ 219,495**	**$ 85,808**	**$ 1,454,976**	**$ 4,426,521**
July Net	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balance 7/31	**$ 430,865**	**$ 94,245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 354,113**	**$ 72,427**	**$ 387,759**	**$ 100,000**	**$ 1,226,832**	**$ 219,495**	**$ 85,808**	**$ 1,454,976**	**$ 4,426,521**
August Net	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balance 8/31	**$ 430,865**	**$ 94,245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 354,113**	**$ 72,427**	**$ 387,759**	**$ 100,000**	**$ 1,226,832**	**$ 219,495**	**$ 85,808**	**$ 1,454,976**	**$ 4,426,521**
September Net	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balance 9/30	**$ 430,865**	**$ 94,245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 354,113**	**$ 72,427**	**$ 387,759**	**$ 100,000**	**$ 1,226,832**	**$ 219,495**	**$ 85,808**	**$ 1,454,976**	**$ 4,426,521**
October Net	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balance 10/31	**$ 430,865**	**$ 94,245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 354,113**	**$ 72,427**	**$ 387,759**	**$ 100,000**	**$ 1,226,832**	**$ 219,495**	**$ 85,808**	**$ 1,454,976**	**$ 4,426,521**
November Net	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balance 11/30	**$ 430,865**	**$ 94,245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 354,113**	**$ 72,427**	**$ 387,759**	**$ 100,000**	**$ 1,226,832**	**$ 219,495**	**$ 85,808**	**$ 1,454,976**	**$ 4,426,521**
December Net	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
YTD Fund Balance	**$ 430,865**	**$ 94,245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 354,113**	**$ 72,427**	**$ 387,759**	**$ 100,000**	**$ 1,226,832**	**$ 219,495**	**$ 85,808**	**$ 1,454,976**	**$ 4,426,521**
	Corporate/CorpR&R/Ancillary							Recreation/RecR&R								
YTD Combined Fund Balance:	$						525,110	$	426,541							
Budgeted Ending Balances	$ 665,009	$ 103,981	$ (26,815)	$ 60,450	$ 250	$ 88,395	$ 80,197	$ 454,565	$ 138,352	$ 417,016	$ 100,000	$ 1,199,428	$ 223,209	$ -	$ -	$ 3,504,037
* Combined Funds	$						**971,467**	$	**592,917**							
Target Balances	$ 682,618	N/A	per plans	$77,846-$155,693	$7,892-$15,783	$58,587-$117,174	$70,959-$141,918	N/A	$ 742,093	per plans	$ 100,000	per debt	n/a	n/a	n/a	

Target for Combined Corporate Fund is $897,902 - $1,113,186

Operating Fund Beg Balance:	**$ 1,423,766**
Operating Fund End Balance:	**$ 951,650**
Change in Operating Balance:	***$ (472,116)***

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, some operating funds (like Audit, IMRF, FICA) are targeted maintain 3 month balances, and other operating funds (Corporate or Recreation) target a more significant positive net performance.

- **First Quarter net performance including all funds is ($574,817)**
    - First quarter performance is typically negative unless there has been a bond issuance.
    - Deferral of registration revenue began in 2017; therefore it is best to compare results after that date. This quarter compares favorably to first quarter of 2017 and 2018.

(Chart B)

Carol Stream Park District

YTD Revenue & Expense - Monthly Comparison

1st Quarter - Fiscal Year Ending 12/31/19

ALL FUNDS - Corresponds to Graph B-1

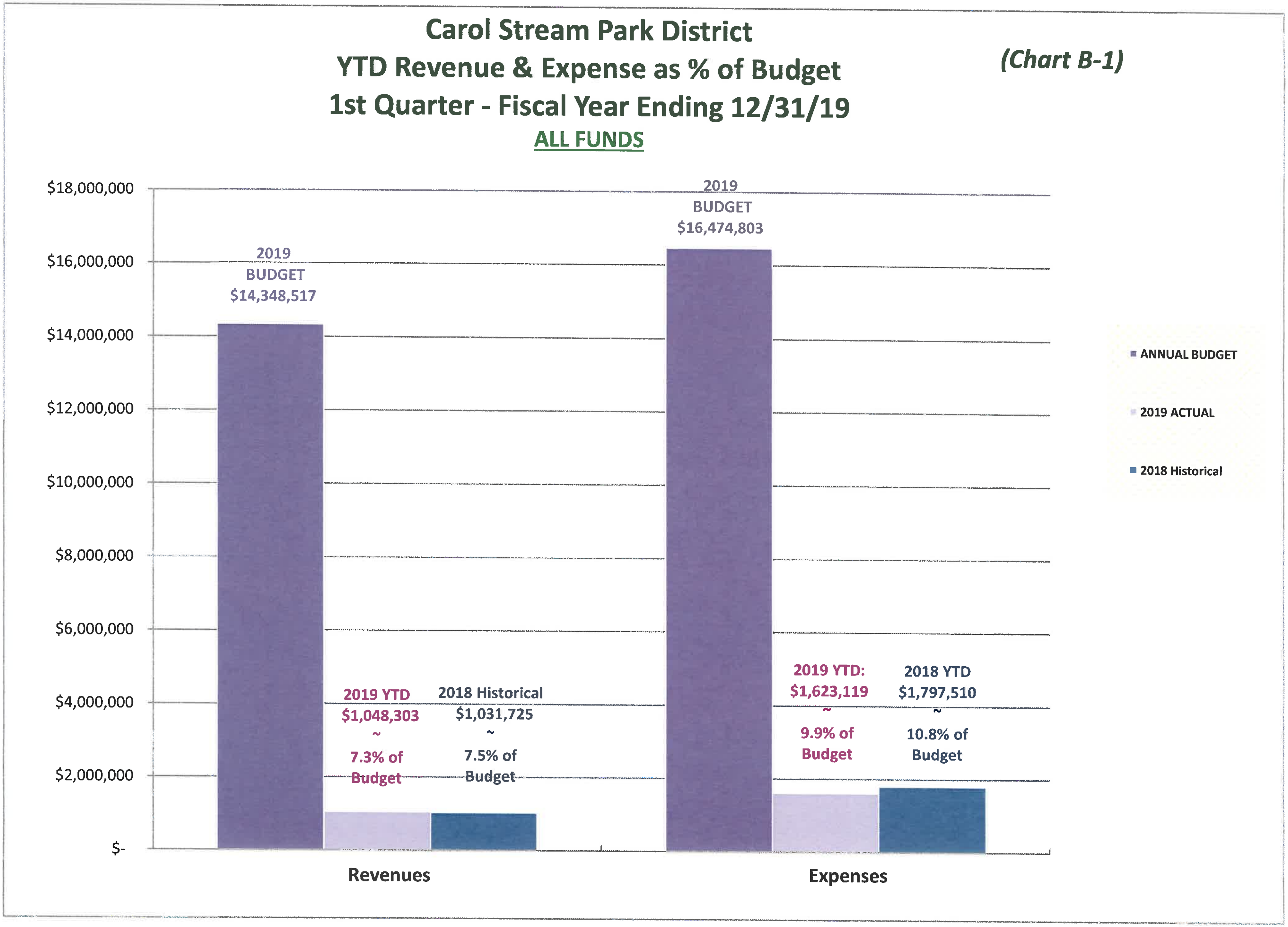
Calendar Year		January	February	March	1st Quarter Totals	2nd Quarter Totals	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL
2010	Revenue	$ 816,334.94	$ 193,589.05	$ 283,804.92	$ 1,293,729	$ 3,476,265	$ 3,595,483	$ 15,666,702	$ 24,032,178
	Expense	$ 377,833.00	$ 495,739.20	$ 1,029,905.76	$ 1,903,478	$ 1,723,929	$ 4,089,105	$ 2,459,867	$ 10,176,379
	Net	$ 438,501.94	$ (302,150.15)	$ (746,100.84)	$ (609,749)	$ 1,752,336	$ (493,622)	$ 13,206,834	$ 13,855,799
2011	Revenue	$ 393,962	$ 158,698	$ 309,293	$ 861,953	$ 4,036,683	$ 3,811,948	$ 8,832,191	$ 17,542,776
	Expense	$ 290,499	$ 508,020	$ 924,930	$ 1,723,449	$ 4,734,039	$ 3,272,184	$ 4,387,528	$ 14,117,201
	Net	$ 103,462	$ (349,321)	$ (615,637)	$ (861,496)	$ (697,356)	$ 539,764	$ 4,444,663	$ 3,425,575
2012	Revenue	$ 503,990	$ 216,971	$ 293,026	$ 1,013,987	$ 4,361,544	$ 3,851,476	$ 1,137,820	$ 10,364,826
	Expense	$ 293,131	$ 952,117	$ 1,273,264	$ 2,518,513	$ 4,575,083	$ 4,232,921	$ 8,161,334	$ 19,487,851
	Net	$ 210,858	$ (735,146)	$ (980,238)	$ (1,504,526)	$ (213,539)	$ (381,445)	$ (7,023,515)	$ (9,123,025)
2013	Revenue	$ 447,368	$ 212,326	$ 15,621,310	$ 16,281,004	$ 4,181,652	$ 4,067,836	$ 1,695,284	$ 26,225,776
	Expense	$ 2,562,310	$ 2,040,620	$ 1,986,551	$ 6,589,480	$ 2,958,952	$ 6,779,914	$ 6,055,079	$ 22,383,425
	Net	$ (2,114,942)	$ (1,828,294)	$ 13,634,760	$ 9,691,524	$ 1,222,700	$ (2,712,078)	$ (4,359,796)	$ 3,842,351
2014	Revenue	$ 1,668,369	$ 320,065	$ 532,084	$ 2,520,518	$ 5,061,623	$ 4,588,061	$ 2,334,484	$ 14,504,685
	Expense	$ 749,150	$ 965,188	$ 991,539	$ 2,705,877	$ 3,211,570	$ 4,404,267	$ 5,676,505	$ 15,998,218
	Net	$ 919,219	$ (645,122)	$ (459,455)	$ (185,359)	$ 1,850,053	$ 183,794	$ (3,342,021)	$ (1,493,533)
2015	Revenue	$ 674,523	$ 357,436	$ 549,217	$ 1,581,176	$ 5,604,998	$ 4,806,492	$ 1,279,291	$ 13,271,957
	Expense	$ 755,903	$ 663,310	$ 697,097	$ 2,116,310	$ 3,213,738	$ 3,281,917	$ 5,198,304	$ 13,810,269
	Net	$ (81,381)	$ (305,873)	$ (147,880)	$ (535,134)	$ 2,391,260	$ 1,524,575	$ (3,919,013)	$ (538,312)
2016	Revenue	$ 710,463	$ 344,520	$ 405,633	$ 1,460,617	$ 5,532,006	$ 4,724,822	$ 1,309,084	$ 13,026,529
	Expense	$ 587,155	$ 674,357	$ 717,493	$ 1,979,005	$ 3,297,933	$ 3,577,429	$ 5,569,431	$ 14,423,798
	Net	$ 123,308	$ (329,837)	$ (311,859)	$ (518,388)	$ 2,234,073	$ 1,147,393	$ (4,260,347)	$ (1,397,269)
2017	Revenue	$ 325,839	$ 311,796	$ 355,302	$ 992,937	$ 5,948,022	$ 5,396,347	$ 1,243,254	$ 13,580,560
	Expense	$ 506,518	$ 684,417	$ 759,037	$ 1,949,971	$ 3,673,264	$ 2,937,513	$ 5,602,312	$ 14,163,060
	Net	$ (180,679)	$ (372,621)	$ (403,735)	$ (957,034)	$ 2,274,759	$ 2,458,834	$ (4,359,058)	$ (582,500)
2018	Revenue	$ 348,091	$ 339,526	$ 344,109	$ 1,031,725	$ 6,207,035	$ 5,388,057	$ 1,349,138	$ 13,975,955
	Expense	$ 500,709	$ 570,658	$ 726,143	$ 1,797,510	$ 3,347,702	$ 2,598,391	$ 6,016,961	$ 13,760,564
	Net	$ (152,618)	$ (231,132)	$ (382,034)	$ (765,785)	$ 2,859,333	$ 2,789,666	$ (4,667,823)	$ 215,391
2019	Revenue	$ 341,276	$ 345,895	$ 361,132	$ 1,048,303	$ -	$ -	$ -	$ 1,048,303
	Expense	$ 412,105	$ 531,883	$ 679,132	$ 1,623,119	$ -	$ -	$ -	$ 1,623,119
	Net	$ (70,829)	$ (185,987)	$ (318,000)	$ (574,817)	$ -	$ -	$ -	$ (574,817)

CAROL STREAM
Park District

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 2018 is included for reference.
- This graph reflects Operating, Capital, Cap-Exempt, and Special Recreation revenues and expenses.
- 2019 Year-to-Date revenue is 7.3% of the annual budget, with expenses at 9.9% of the annual budget.



Carol Stream Park District
YTD Revenue & Expense as % of Budget
1st Quarter - Fiscal Year Ending 12/31/19
ALL FUNDS
(Chart B-1)
$18,000,000
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
2019 BUDGET $14,348,517
2019 YTD $1,048,303 ~ 7.3% of Budget
2018 Historical $1,031,725 ~ 7.5% of Budget
2019 BUDGET $16,474,803
2019 YTD: $1,623,119 ~ 9.9% of Budget
2018 YTD $1,797,510 ~ 10.8% of Budget
Revenues
Expenses
ANNUAL BUDGET
2019 ACTUAL
2018 Historical

CAROL STREAM
Park District

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

- This report includes **current and historical revenue, expense, and net performance for Operating** funds:
  - Corporate
  - Corporate Repair & Replacement
  - Recreation Repair & Replacement
  - Recreation
  - Paving & Lighting
  - FICA
  - Audit
  - Liability
  - IMRF

- **First Quarter net performance for Operating Funds is ($472,116)**
  - The first quarter typically nets negative performance.
  - Decreased expenses have resulted in better performance than the first quarter of last year.

Carol Stream Park District

(Chart C)

YTD Revenues & Expense - Monthly Comparisons

1st Quarter - Fiscal Year Ending 12/31/2019

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

Calendar Year		JANUARY	FEBRUARY	MARCH	1st Quarter Totals	1st Qtr % of Annual Budget	2nd Quarter Totals	2nd Qtr % of Annual Budget	3rd Quarter Totals	1st-3rd Qtrs % of Annual Budget	4th Quarter Totals	YTD Total	1st-4th Qtrs % of Annual Budget	Annual Operating Budget
2010	Revenue	$499,340	$187,106	$265,772	$ 952,219	15.5%	$ 2,330,551	38.0%	$ 2,164,379	88.7%	$ 651,313	$ 6,098,461	**99.3%**	$ 6,139,464
	Expense	$326,913	$406,153	$441,733	$ 1,174,798	19.0%	$ 1,419,671	23.0%	$ 1,729,567	70.0%	$ 1,609,784	$ 5,933,820	**96.1%**	$ 6,176,106
	Net	$172,428	($219,046)	($175,961)	$ (222,579)		$ 910,880		$ 434,812		$ (958,471)	$ 164,641		
2011	Revenue	$ 391,049	$ 158,291	$ 308,851	$ 858,191	13.9%	$ 2,492,844	40.5%	$ 2,332,620	92.2%	$ 747,803	$ 6,431,458	**104.4%**	$ 6,162,469
	Expense	$ 244,796	$ 363,409	$ 413,743	$ 1,021,948	17.4%	$ 1,465,701	25.0%	$ 1,842,324	73.8%	$ 1,617,781	$ 5,947,753	**101.4%**	$ 5,868,139
	Net	$ 146,253	$ (205,118)	$ (104,892)	$ (163,757)		$ 1,027,144		$ 490,296		$ (869,978)	$ 483,705		
2012	Revenue	$ 487,029	$ 216,098	$ 292,165	$ 995,292	16.1%	$ 2,514,215	40.6%	$ 2,276,489	93.3%	$ 690,822	$ 6,476,819	**104.5%**	$ 6,199,024
	Expense	$ 268,242	$ 420,716	$ 568,218	$ 1,257,175	20.8%	$ 1,445,162	23.9%	$ 1,927,685	76.5%	$ 1,517,010	$ 6,147,032	**101.6%**	$ 6,052,849
	Net	$ 218,787	$ (204,618)	$ (276,052)	$ (261,883)		$ 1,069,054		$ 348,804		$ (826,187)	$ 329,787		
2013	Revenue	$ 439,084	$ 212,128	$ 311,803	$ 963,016	14.4%	$ 2,563,697	38.4%	$ 2,580,891	91.5%	$ 1,102,635	$ 7,210,239	**108.0%**	$ 6,676,415
	Expense	$ 304,233	$ 484,119	$ 581,678	$ 1,370,030	19.4%	$ 1,478,970	21.0%	$ 2,122,550	70.5%	$ 2,449,239	$ 7,420,789	**105.3%**	$ 7,047,256
	Net	$ 134,851	$ (271,991)	$ (269,874)	$ (407,014)		$ 1,084,727		$ 458,341		$ (1,346,604)	$ (210,550)		
2014	Revenue	$ 667,920	$ 319,668	$ 456,631	$ 1,444,219	17.3%	$ 2,990,258	35.8%	$ 2,729,520	85.7%	$ 1,027,533	$ 8,191,531	**97.9%**	$ 8,363,776
	Expense	$ 617,087	$ 546,823	$ 636,117	$ 1,800,027	21.6%	$ 1,979,168	23.7%	$ 2,457,460	74.7%	$ 2,077,801	$ 8,314,456	**99.6%**	$ 8,348,073
	Net	$ 50,833	$ (227,155)	$ (179,486)	$ (355,808)		$ 1,011,089		$ 272,060		$ (1,050,267)	$ (122,926)		
2015	Revenue	$ 674,382	$ 357,135	$ 549,118	$ 1,580,635	18.8%	$ 3,379,033	40.2%	$ 2,808,561	92.4%	$ 621,039	$ 8,389,269	**99.8%**	$ 8,404,925
	Expense	$ 625,787	$ 565,534	$ 595,895	$ 1,787,216	21.3%	$ 2,139,735	25.5%	$ 2,457,156	76.1%	$ 1,926,258	$ 8,310,366	**99.0%**	$ 8,393,568
	Net	$ 48,595	$ (208,399)	$ (46,777)	$ (206,581)		$ 1,239,298		$ 351,405		$ (1,305,218)	$ 78,903		
2016	Revenue	$ 710,348	$ 339,270	$ 405,537	$ 1,455,155	17.2%	$ 3,114,762	36.9%	$ 2,637,240	85.3%	$ 977,817	$ 8,184,973	**96.8%**	$ 8,452,124
	Expense	$ 521,855	$ 563,424	$ 579,825	$ 1,665,103	19.7%	$ 1,803,999	21.4%	$ 2,556,806	71.3%	$ 1,935,041	$ 7,960,948	**94.2%**	$ 8,448,387
	Net	$ 188,493	$ (224,154)	$ (174,287)	$ (209,948)		$ 1,310,764		$ 80,434		$ (957,225)	$ 224,025		
2017	Revenue	$ 320,544	$ 309,710	$ 354,878	$ 985,131	11.6%	$ 3,366,856	39.5%	$ 3,063,935	87.0%	$ 1,096,203	$ 8,512,125	**99.9%**	$ 8,524,852
	Expense	$ 498,346	$ 571,503	$ 638,604	$ 1,708,453	19.8%	$ 2,096,096	24.3%	$ 2,345,189	71.4%	$ 2,042,134	$ 8,191,871	**95.1%**	$ 8,614,925
	Net	$ (177,802)	$ (261,793)	$ (283,726)	$ (723,322)		$ 1,270,761		$ 718,746		$ (945,931)	$ 320,254		
2018	Revenue	$ 344,525	$ 335,699	$ 343,621	$ 1,023,845	12.0%	$ 3,407,818	39.9%	$ 3,115,869	88.5%	$ 1,094,630	$ 8,642,163	**101.3%**	$ 8,530,595
	Expense	$ 486,190	$ 550,833	$ 628,240	$ 1,665,262	19.0%	$ 2,165,679	24.8%	$ 2,205,213	69.0%	$ 2,123,397	$ 8,159,551	**93.3%**	$ 8,746,759
	Net	$ (141,665)	$ (215,133)	$ (284,619)	$ (641,417)		$ 1,242,139		$ 910,657		$ (1,028,766)	$ 482,612		
2019	Revenue	$ 338,554	$ 340,259	$ 352,517	$ 1,031,330	11.8%	$ -	0.0%	$ -	11.8%	$ -	$ 1,031,330	**11.8%**	$ 8,770,170
	Expense	$ 390,003	$ 478,150	$ 635,293	$ 1,503,446	17.7%	$ -	0.0%	$ -	17.7%	$ -	$ 1,503,446	**17.7%**	$ 8,494,828
	Net	$ (51,449)	$ (137,890)	$ (282,777)	$ (472,116)		$ -		$ -		$ -	$ (472,116)		

Operational Revenue & Expenses Include the following funds:

10 - Corporate & All Ancillary Funds: Paving/FICA/Audit/Liability/IMRF
11 - Corporate R&R
12 - Recreation R&R
20 - Recreation

CAROL STREAM
Park District

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 $1,031,330 and represent 11.8% of the annual budget.
  - YTD expenses are $1,503,446 and represent 17.7% of the annual budget.

Year-to-Date (YTD) Revenue and Expenses as a % of Budget – OPERATING FUNDS - 5 Year History ***Refer to Chart C-2***

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

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

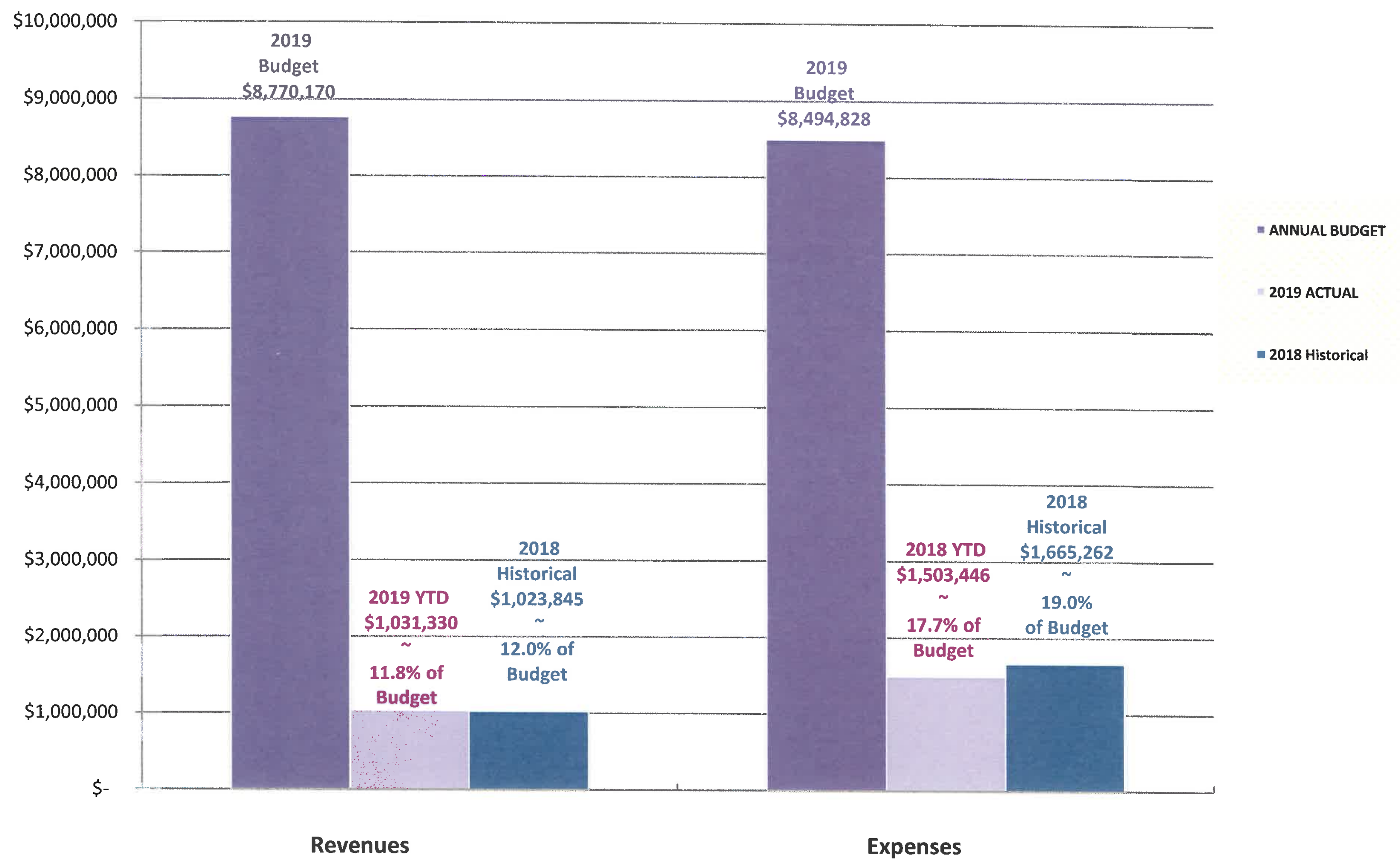
Net Performance – OPERTING FUNDS - 5 Year History (1st Quarter) ***Refer to Chart C-3***

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

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

Carol Stream Park District
YTD Revenue & Expense as a % Budget
1st Quarter - Fiscal Year Ending 12/31/19
OPERATING FUNDS

(Chart C-1)



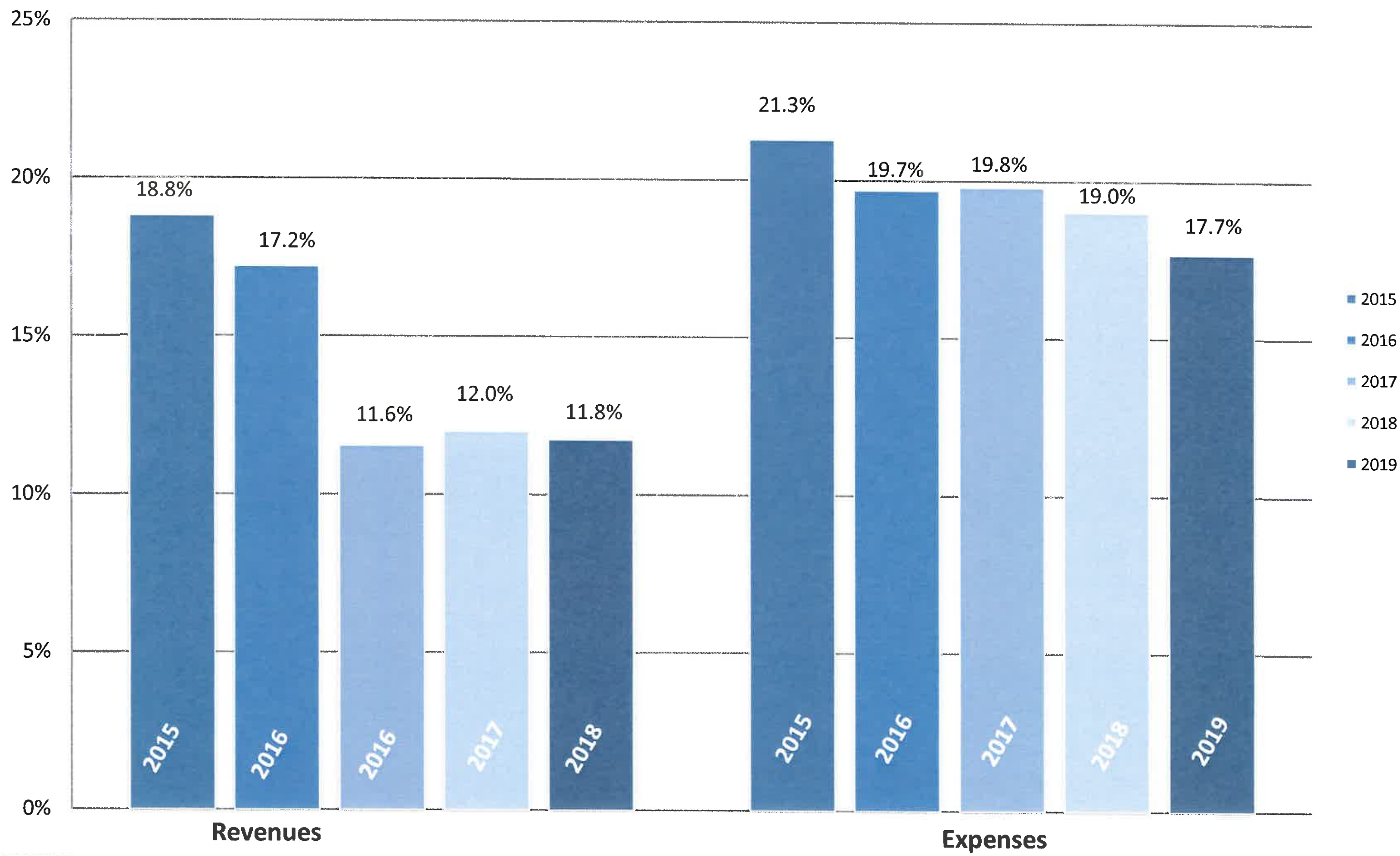
Carol Stream Park District

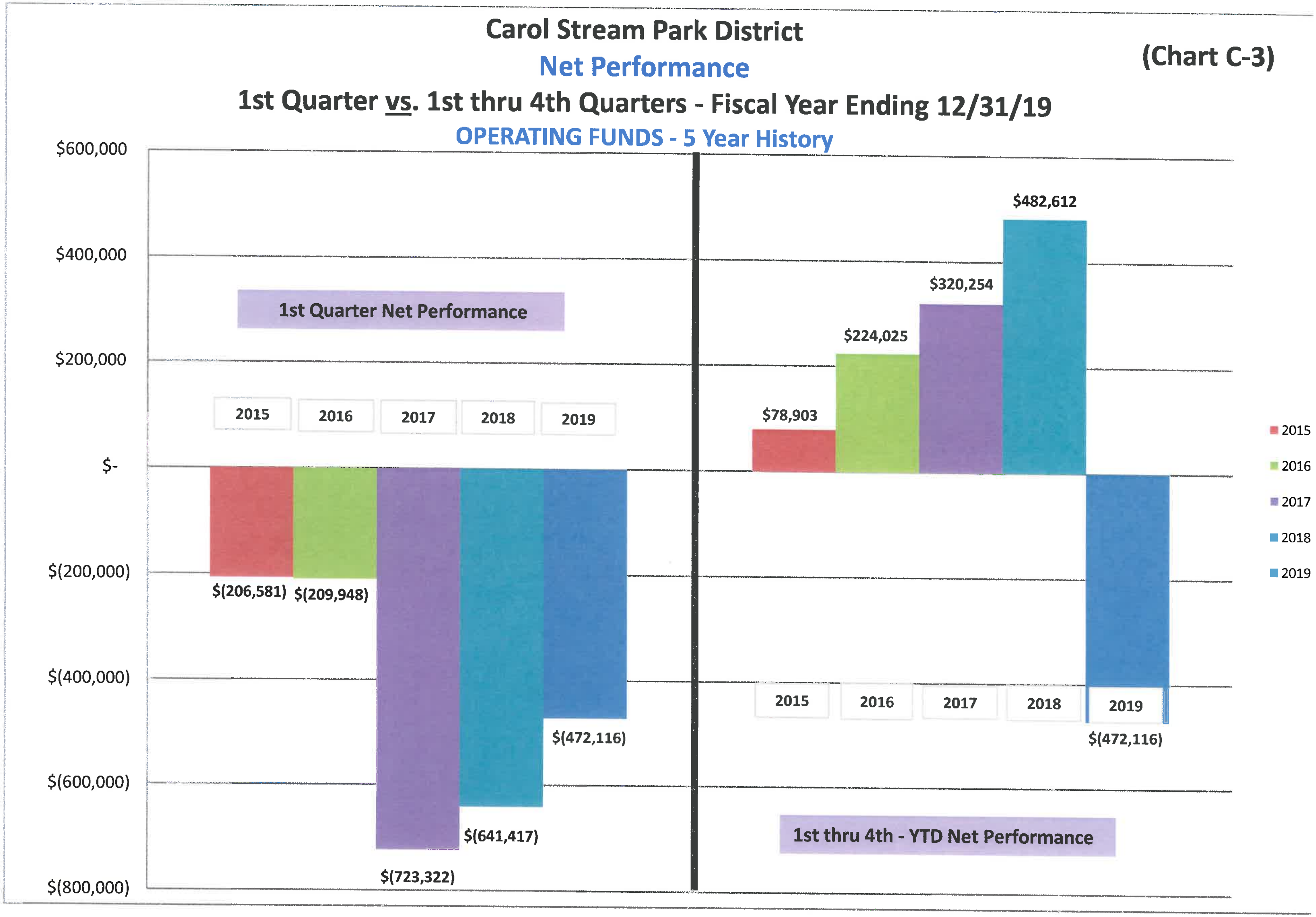
(Chart C-2)

YTD Revenue & Expense as a % of Budget

1st Quarter - Fiscal Year Ending 12/31/19

OPERATING FUNDS - 5-Year History




Carol Stream Park District
Net Performance
1st Quarter vs. 1st thru 4th Quarters - Fiscal Year Ending 12/31/19
OPERATING FUNDS - 5 Year History
(Chart C-3)
$600,000
$400,000
$200,000
$-
$(200,000)
$(400,000)
$(600,000)
$(800,000)
1st Quarter Net Performance
2015
2016
2017
2018
2019
$(206,581)
$(209,948)
$(723,322)
$(641,417)
$(472,116)
1st thru 4th - YTD Net Performance
$78,903
$224,025
$320,254
$482,612
$(472,116)
2015
2016
2017
2018
2019

Year-to-Date (YTD) Revenue and Expenses – Monthly Comparison – RECREATION FUND ***Refer to Chart D***

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

- **First Quarter** net performance of the **Recreation Fund** (January–March) is ($59,619).
  - There are no tax receipts included during the first quarter.
  - The Recreation Fund was most impacted by the 2017 ActiveNet Conversion and deferred revenue.
  - This quarter reflects favorable performance compared to the same quarter in 2018.

- **As the year progresses,** staff is focusing on:
  - ✓ Continued growth of Concession Stand financial performance.
  - ✓ Capitalizing on Corporate Memberships at Fountain View Fitness Center.
  - ✓ Membership growth and retention for Fountain View Fitness Center.
  - ✓ Continued steady growth of rental revenue.
  - ✓ Strong recreational program performance.

Carol Stream Park District

(Chart D)

YTD Revenues & Expenses - Monthly Comparisons

1st Quarter - Fiscal Year Ending 12/31/19

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

Calendar Year		January	February	March	1st Quarter Totals	1st Qtr % of Annl Budget	2nd Quarter Totals	2nd Qtr % of Annl Budget	3rd Quarter Totals	3rd Qtr % of Annl Budget	4th Quarter Totals	4th Qtr % of Annl Budget	1st-4th Quarter YTD Totals	YTD % of Annual Budget	Annual Recreation Budget
2011	Revenue	$ 369,207	$ 140,048	$ 288,839	$ 798,094	20.9%	$ 1,310,964	34.3%	$ 1,255,820	32.9%	$ 541,946	14.2%	$ 3,906,825	102.3%	$ 3,819,632
	Expense	$ 133,555	$ 218,718	$ 243,981	$ 596,254	16.9%	$ 858,302	24.3%	$ 1,226,176	34.7%	$ 917,972	25.9%	$ 3,598,704	101.7%	$ 3,537,926
	Net	$ 235,652	$ (78,670)	$ 44,858	$ 201,840		$ 452,662		$ 29,644		$ (376,026)		$ 308,120		$ 281,706
2012	Revenue	$ 387,798	$ 191,273	$ 270,204	$ 849,275	22.2%	$ 1,353,182	35.4%	$ 1,207,392	31.6%	$ 422,783	11.1%	$ 3,832,632	100.2%	$ 3,825,794
	Expense	$ 155,867	$ 244,097	$ 344,729	$ 744,693	20.1%	$ 871,981	23.5%	$ 1,264,424	34.1%	$ 855,632	23.1%	$ 3,736,730	100.8%	$ 3,706,940
	Net	$ 231,931	$ (52,825)	$ (74,525)	$ 104,582		$ 481,200		$ (57,032)		$ (432,849)		$ 95,901		$ 118,853
2013	Revenue	$ 392,808	$ 197,866	$ 274,719	$ 865,392	20.0%	$ 1,417,695	32.8%	$ 1,479,184	34.3%	$ 912,037	21.1%	$ 4,674,308	108.3%	$ 4,317,643
	Expense	$ 153,801	$ 238,803	$ 362,801	$ 755,404	17.2%	$ 884,138	20.1%	$ 1,389,653	31.6%	$ 1,728,325	39.3%	$ 4,757,520	108.2%	$ 4,395,662
	Net	$ 239,007	$ (40,938)	$ (88,082)	$ 109,988		$ 533,557		$ 89,531		$ (816,288)		$ (83,212)		$ (78,019)
2014	Revenue	$ 617,539	$ 287,006	$ 406,766	$ 1,311,311	23.3%	$ 1,730,859	30.8%	$ 1,581,196	28.1%	$ 883,323	15.7%	$ 5,506,689	97.9%	$ 5,622,602
	Expense	$ 405,575	$ 357,161	$ 445,344	$ 1,208,079	21.8%	$ 1,292,770	23.4%	$ 1,711,252	30.9%	$ 1,274,089	23.0%	$ 5,486,190	99.2%	$ 5,529,656
	Net	$ 211,965	$ (70,155)	$ (38,578)	$ 103,232		$ 438,089		$ (130,056)		$ (390,766)		$ 20,498		$ 92,946
2015	Revenue	$ 615,479	$ 327,381	$ 377,876	$ 1,320,736	22.8%	$ 1,851,249	32.0%	$ 1,681,110	29.1%	$ 593,415	10.3%	$ 5,446,509	94.2%	$ 5,783,771
	Expense	$ 386,278	$ 397,482	$ 426,521	$ 1,210,282	20.9%	$ 1,333,404	23.1%	$ 1,751,828	30.3%	$ 1,298,459	22.5%	$ 5,593,972	96.8%	$ 5,778,387
	Net	$ 229,201	$ (70,101)	$ (48,645)	$ 110,454		$ 517,845		$ (70,718)		$ (705,044)		$ (147,463)		$ 5,385
2016	Revenue	$ 675,059	$ 329,809	$ 386,561	$ 1,391,430	23.9%	$ 1,829,597	31.5%	$ 1,494,005	25.7%	$ 829,269	14.3%	$ 5,544,301	95.4%	$ 5,813,394
	Expense	$ 362,168	$ 390,886	$ 412,563	$ 1,165,618	20.3%	$ 1,234,977	21.5%	$ 1,797,042	31.3%	$ 1,274,763	22.2%	$ 5,472,399	95.4%	$ 5,738,668
	Net	$ 312,891	$ (61,077)	$ (26,001)	$ 225,812		$ 594,620		$ (303,037)		$ (445,494)		$ 71,902		$ 74,726
2017	Revenue	$ 297,202	$ 290,295	$ 330,542	$ 918,039	15.6%	$ 1,984,181	33.7%	$ 1,899,594	32.3%	$ 944,567	16.0%	$ 5,746,381	97.6%	$ 5,887,257
	Expense	$ 343,950	$ 387,928	$ 460,022	$ 1,191,900	20.6%	$ 1,441,211	25.0%	$ 1,648,279	28.5%	$ 1,366,874	23.7%	$ 5,648,265	97.8%	$ 5,774,176
	Net	$ (46,748)	$ (97,633)	$ (129,481)	$ (273,861)		$ 542,970		$ 251,315		$ (422,307)		$ 98,117		$ 113,081
2018	Revenue	$ 324,979	$ 312,395	$ 308,583	$ 945,957	16.2%	$ 1,992,503	34.0%	$ 1,959,525	33.5%	$ 947,719	16.2%	$ 5,845,704	99.8%	$ 5,856,681
	Expense	$ 320,340	$ 360,887	$ 406,080	$ 1,087,307	18.9%	$ 1,494,465	26.0%	$ 1,628,465	28.3%	$ 1,414,627	24.6%	$ 5,624,865	97.8%	$ 5,751,202
	Net	$ (3,833)	$ (17,853)	$ (20,193)	$ (141,350)		$ 498,038		$ 331,060		$ (466,908)		$ 220,839		$ 105,479
2019	Revenue	$ 314,808	$ 316,320	$ 333,040	$ 964,168	16.2%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 964,168	16.2%	$ 5,946,852
	Expense	$ 253,966	$ 324,223	$ 445,598	$ 1,023,787	17.6%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 1,023,787	17.6%	$ 5,825,193
	Net	$ 60,842	$ (7,902)	$ (112,559)	$ (59,619)		$ -		$ -		$ -		$ (59,619)		$ 121,659

CAROL STREAM
Park District

Year-to-Date Revenue and Expenses as a % of Budget – RECREATION FUND ***Refer to Chart D-1***

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

- YTD revenue is $964.168 and represents 16.2% of the annual budget.
- YTD expenses are $1,023,787 represents 17.6% of the annual budget.

Year-to-Date Revenue and Expenses as a % of Budget – 5 Year History ***Refer to Chart D-2***

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

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

Net Performance – 5 Year History (1st Quarter *vs.* 1st - 4th Quarter) ***Refer to Chart D-3***

This graph reflects NET performance for the Recreation Fund.

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

Refer to Chart D-4

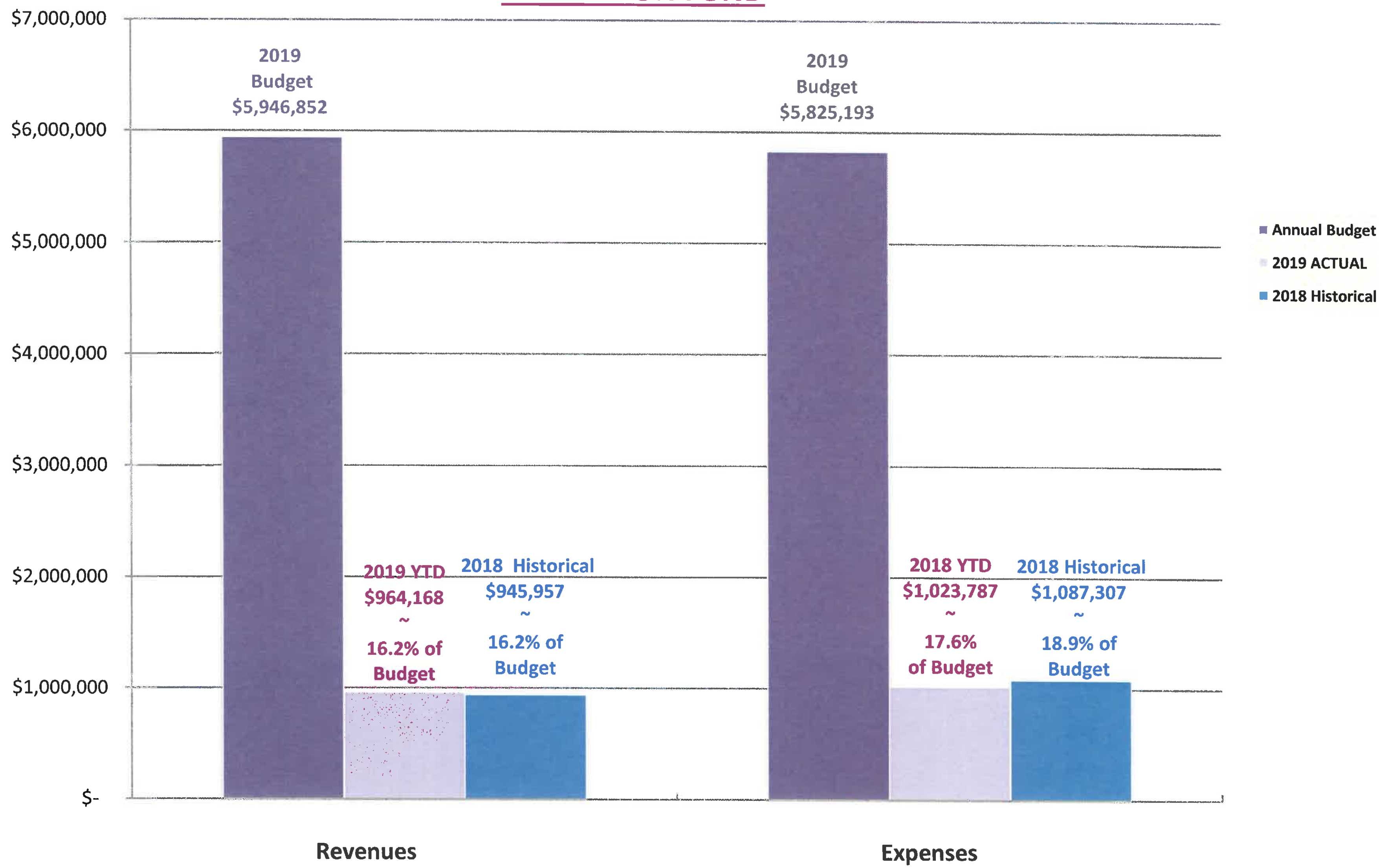
Cost Recovery Model – Elk Trail Recreation Center

- This Cost Center report provides a snapshot of the Cost Recovery Model information.

Carol Stream Park District
YTD Revenue & Expenses as a % of Budget
1st Quarter - Fiscal Year Ending 12/31/19

(Chart D-1)

RECREATION FUND



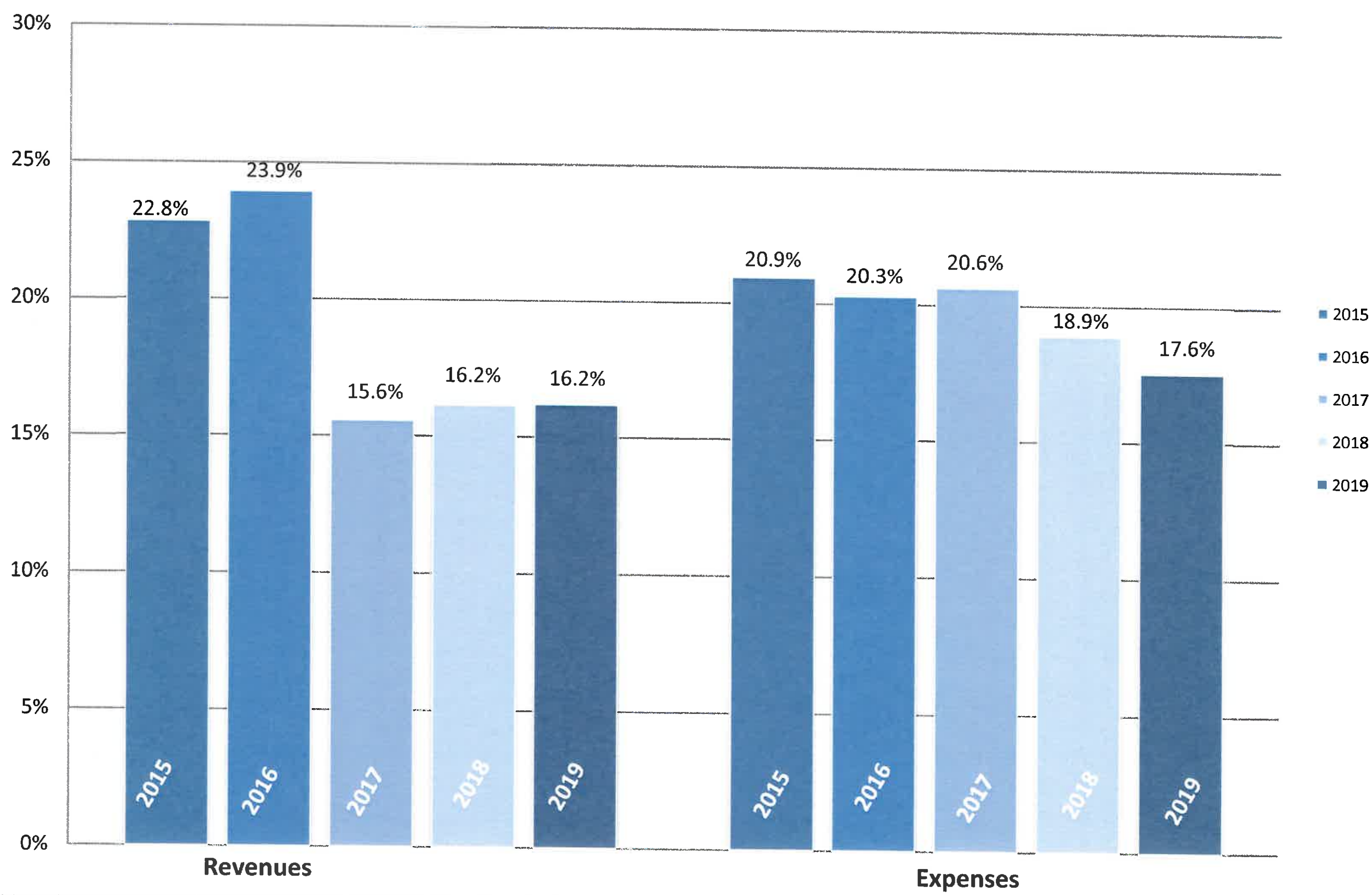
Carol Stream Park District

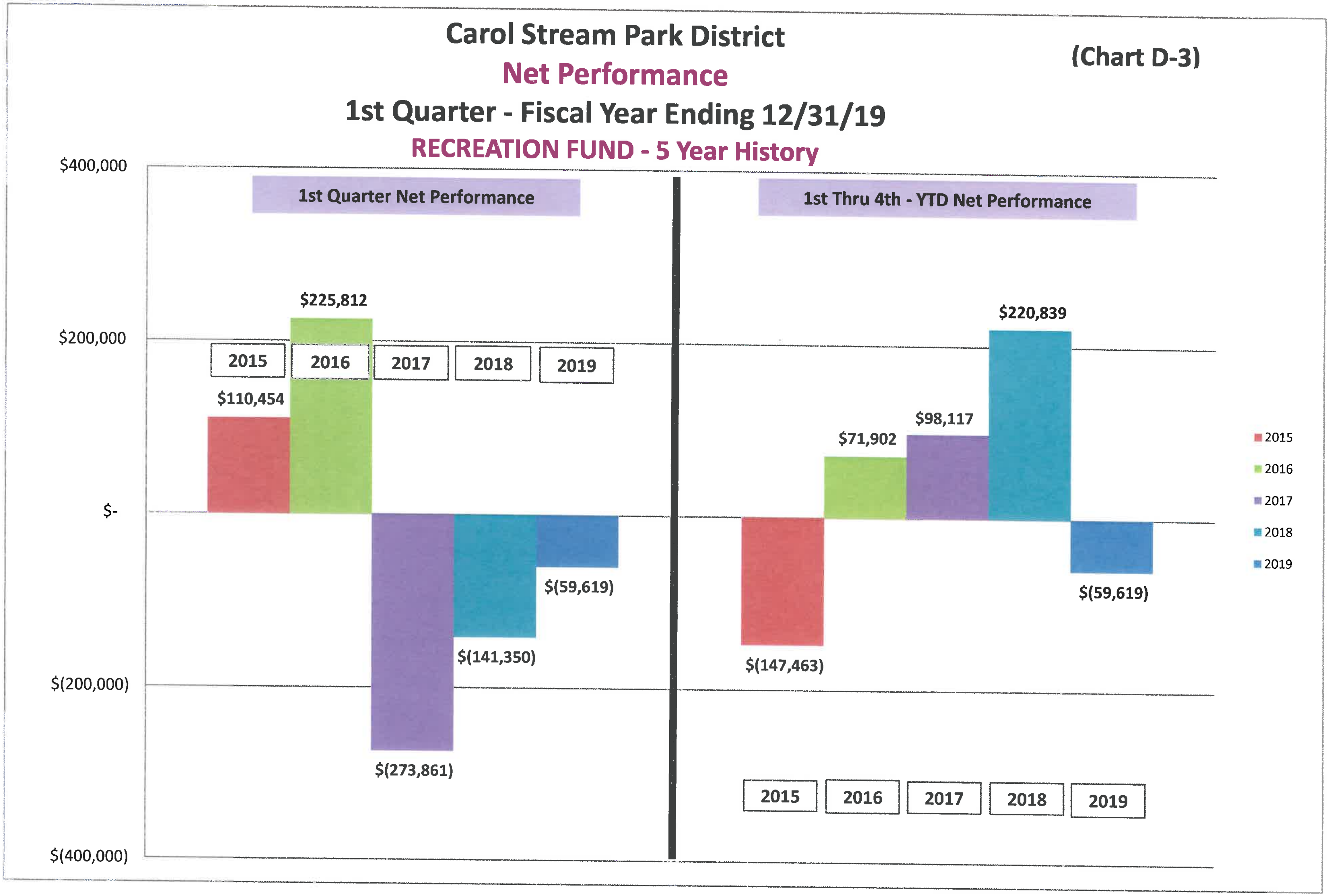
(Chart D-2)

YTD Revenue & Expense as a % of Budget

1st Quarter - Fiscal Year Ending 12/31/19

RECREATION FUNDS - 5-Year History




Carol Stream Park District
Net Performance
1st Quarter - Fiscal Year Ending 12/31/19
RECREATION FUND - 5 Year History
(Chart D-3)
$400,000
$200,000
$-
$(200,000)
$(400,000)
1st Quarter Net Performance
$225,812
2015
2016
2017
2018
2019
$110,454
$(59,619)
$(141,350)
$(273,861)
1st Thru 4th - YTD Net Performance
$220,839
$98,117
$71,902
$(59,619)
$(147,463)
2015
2016
2017
2018
2019
2015
2016
2017
2018
2019

(Chart D-4)

Carol Stream Park District

YTD Revenues & Expenses - Monthly Comparisons

1st Quarter - Fiscal Year Ending 12/31/19

Elk Trail Recreation Center - Cost Center/Cost Recovery Model

Calendar Year		January	February	March	1st Quarter Totals	1st Qtr % of Annl Budget	2nd Quarter Totals	2nd Qtr % of Annl Budget	3rd Quarter Totals	3rd Qtr % of Annl Budget	4th Quarter Totals	4th Qtr % of Annl Budget	1st-4th Quarter YTD Totals	YTD % of Annual Budget	Annual Elk Trail Budget
2014	Revenue	$ 46,222	$ 16,622	$ 22,991	$ 85,835	43.8%	$ 21,787	11.1%	$ 22,475	11.5%	$ 24,064	12.3%	$ 154,160	78.7%	$ 195,856
	Expense	$ 13,329	$ 14,483	$ 15,654	$ 43,467	26.4%	$ 33,886	20.6%	$ 18,781	11.4%	$ 50,432	30.6%	$ 146,567	88.9%	$ 164,881
	Net	$ 32,893	$ 2,138	$ 7,336	$ 42,367		$ (12,100)		$ 3,694		$ (26,368)		$ 7,594		$ 30,975
2015	Revenue	$ 41,398	$ 17,439	$ 20,153	$ 78,991	35.2%	$ 26,434	11.8%	$ 22,607	10.1%	$ 25,926	11.5%	$ 153,957	68.5%	$ 224,689
	Expense	$ 12,206	$ 16,653	$ 14,486	$ 43,344	25.0%	$ 35,646	20.6%	$ 21,543	12.4%	$ 52,210	30.1%	$ 152,742	88.1%	$ 173,438
	Net	$ 29,192	$ 787	$ 5,668	$ 35,647		$ (9,212)		$ 1,064		$ (26,284)		$ 1,215		$ 51,251
2016	Revenue	$ 49,957	$ 14,733	$ 16,831	$ 81,521	42.6%	$ 24,313	12.7%	$ 1,709	0.9%	$ 44,272	23.1%	$ 151,816	79.4%	$ 191,249
	Expense	$ 14,260	$ 16,799	$ 15,372	$ 46,431	23.3%	$ 50,871	25.5%	$ 37,832	19.0%	$ 50,365	25.2%	$ 185,499	93.0%	$ 199,561
	Net	$ 35,697	$ (2,066)	$ 1,459	$ 35,090		$ (26,558)		$ (36,123)		$ (6,092)		$ (33,683)		$ (8,312)
2017	Revenue	$ 16,498	$ 16,335	$ 15,726	$ 48,560	28.7%	$ 36,724	21.7%	$ 21,797	12.9%	$ 49,667	29.4%	$ 156,748	92.7%	$ 169,020
	Expense	$ 9,745	$ 14,682	$ 13,114	$ 37,541	21.3%	$ 36,418	20.7%	$ 22,464	12.7%	$ 52,305	29.7%	$ 148,727	84.4%	$ 176,246
	Net	$ 6,753	$ 1,654	$ 2,613	$ 11,019		$ 307		$ (667)		$ (2,638)		$ 8,021		$ (7,226)
2018	Revenue	$ 17,647	$ 15,671	$ 17,372	$ 50,689	31.7%	$ 33,556	21.0%	$ 21,043	13.2%	$ 51,206	32.0%	$ 156,493	97.8%	**$ 159,998**
	Expense	$ 8,758	$ 15,206	$ 14,231	$ 38,194	23.5%	$ 38,757	23.8%	$ 20,989	12.9%	$ 50,471	31.1%	$ 148,411	91.3%	**$ 162,511**
	Net	$ 8,889	$ 465	$ 3,141	$ 12,495		$ (5,201)		$ 54		$ 734		$ 8,082		**$ (2,513)**
2019	Revenue	$ 17,639	$ 16,817	$ 17,264	$ 51,720	32.3%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 51,720	32.3%	**$ 160,281**
	Expense	$ 7,492	$ 12,341	$ 14,661	$ 34,494	20.9%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 34,494	20.9%	**$ 164,688**
	Net	$ 10,147	$ 4,476	$ 2,603	$ 17,226		$ -		$ -		$ -		$ 17,226		**$ (4,407)**

Notes:

★ 2014 & 2015 - Elk Trail was not yet recognized as a full-cost center; expenses did not include all costs

★ 2017 & 2018 - Active Net Deferred Revenue accounting implemented.

CAROL STREAM
Park District

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:

- Two bond and interest payments were made in the first quarter totaling $20,253.13:
  - 2008D $675.00
  - 2008F $19,578.13

- These payments are in line with our debt schedule; tax receipts are levied to make these payments.

(Chart E)

Carol Stream Park District

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

1st Quarter - Fiscal Year Ending 12/31/2019

Calendar Year		JANUARY	FEBRUARY	MARCH	1st Quarter Totals	2nd Quarter Totals	First Half YTD	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL
2010	Revenue	$ 316,995	$ 6,483	$ 18,033	$ 341,510	$ 1,145,714	$ 1,487,224	$ 1,431,104	$ 15,015,389	$ 17,933,717
	Expense	$ 50,920	$ 89,587	$ 588,173	$ 728,680	$ 304,258	$ 1,032,938	$ 2,359,538	$ 850,083	$ 4,242,559
	Net	$ 266,074	$ (83,104)	$ (570,140)	$ (387,170)	$ 841,456	$ 454,286	$ (928,434)	$ 14,165,306	$ 13,691,158
2011	Revenue	$ 2,912	$ 408	$ 442	$ 3,763	$ 1,543,839	$ 1,547,602	$ 1,479,328	$ 8,084,388	$ 11,111,318
	Expense	$ 45,704	$ 144,611	$ 511,187	$ 701,501	$ 3,268,339	$ 3,969,840	$ 1,429,861	$ 2,769,747	$ 8,169,448
	Net	$ (42,791)	$ (144,203)	$ (510,745)	$ (697,739)	$ (1,724,500)	$ (2,422,239)	$ 49,468	$ 5,314,641	$ 2,941,870
2012	Revenue	$ 16,961	$ 873	$ 861	$ 18,695	$ 1,847,329	$ 1,866,024	$ 1,574,986	$ 446,997	$ 3,888,007
	Expense	$ 24,890	$ 531,401	$ 705,046	$ 1,261,338	$ 3,129,922	$ 4,391,259	$ 2,305,235	$ 6,644,325	$ 13,340,819
	Net	$ (7,929)	$ (530,528)	$ (704,186)	$ (1,242,643)	$ (1,282,593)	$ (2,525,235)	$ (730,249)	$ (6,197,327)	$ (9,452,812)
2013	Revenue	$ 8,284	$ 197	$ 15,309,507	$ 15,317,988	$ 1,617,955	$ 16,935,943	$ 1,486,945	$ 592,649	$ 19,015,537
	Expense	$ 2,258,077	$ 1,556,500	$ 1,404,873	$ 5,219,450	$ 1,479,982	$ 6,699,432	$ 4,657,364	$ 3,605,840	$ 14,962,636
	Net	$ (2,249,793)	$ (1,556,303)	$ 13,904,634	$ 10,098,538	$ 137,973	$ 10,236,511.42	$ (3,170,419)	$ (3,013,192)	$ 4,052,901
2014	Revenue	$ 1,000,449	$ 397	$ 75,452	$ 1,076,298	$ 2,071,365	$ 3,147,663	$ 1,858,541	$ 1,306,951	$ 6,313,155
	Expense	$ 132,063	$ 418,365	$ 355,421	$ 905,849	$ 1,232,402	$ 2,138,251	$ 1,946,807	$ 3,598,705	$ 7,683,762
	Net	$ 868,386	$ (417,968)	$ (279,969)	$ 170,449	$ 838,963	$ 1,009,413	$ (88,266)	$ (2,291,754)	$ (1,370,608)
2015	Revenue	$ 141	$ 302	$ 99	$ 541	$ 2,225,965	$ 2,226,506	$ 1,997,931	$ 658,252	$ 4,882,688
	Expense	$ 130,116	$ 97,776	$ 101,201	$ 329,094	$ 1,074,003	$ 1,403,096	$ 824,760	$ 3,272,047	$ 5,499,903
	Net	$ (129,976)	$ (97,475)	$ (101,102)	$ (328,552)	$ 1,151,962	$ 823,410	$ 1,173,170	$ (2,613,795)	$ (617,215)
2016	Revenue	$ 115	$ 5,251	$ 96	$ 5,462	$ 2,417,244	$ 2,422,706	$ 2,087,583	$ 331,267	$ 4,841,556
	Expense	$ 65,300	$ 110,934	$ 137,668	$ 313,902	$ 1,493,934	$ 1,807,836	$ 1,020,624	$ 3,634,390	$ 6,462,850
	Net	$ (65,185)	$ (105,683)	$ (137,572)	$ (308,440)	$ 923,310	$ 614,870	$ 1,066,959	$ (3,303,123)	$ (1,621,294)
2017	Revenue	$ 5,295	$ 2,086	$ 424	$ 7,805	$ 2,581,166	$ 2,588,971	$ 2,332,412	$ 147,052	$ 5,068,435
	Expense	$ 8,172	$ 112,914	$ 120,432	$ 241,518	$ 1,577,168	$ 1,818,686	$ 592,324	$ 3,560,179	$ 5,971,189
	Net	$ (2,876)	$ (110,828)	$ (120,009)	$ (233,713)	$ 1,003,998	$ 770,286	$ 1,740,088	$ (3,413,127)	$ (902,754)
2018	Revenue	$ 3,566	$ 3,826	$ 488	$ 7,880	$ 2,799,217	$ 2,807,097	$ 2,272,188	$ 254,507	$ 5,333,792
	Expense	$ 14,519	$ 19,826	$ 97,903	$ 132,247	$ 1,182,023	$ 1,314,271	$ 393,179	$ 3,893,564	$ 5,601,013
	Net	$ (10,954)	$ (15,999)	$ (97,415)	$ (124,367)	$ 1,617,194	$ 1,492,826	$ 1,879,009	$ (3,639,057)	$ (267,221)
2019	Revenue	$ 2,721	$ 5,636	$ 8,615	$ 16,972	$ -	$ 16,972	$ -	$ -	$ 16,972
	Expense	$ 22,102	$ 53,733	$ 43,839	$ 119,673	$ -	$ 119,673	$ -	$ -	$ 119,673
	Net	$ (19,381)	$ (48,097)	$ (35,223)	$ (102,701)	$ -	$ (102,701)	$ -	$ -	$ (102,701)

Capital & Cap-Exempt Funds Include:

25 - Special Recreation

34 & 42 - Capital

35 - Cash in Lieu

30 - Bond & Interest

CAROL STREAM
Park District

Investments for Fiscal 2018

Refer to Chart F

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

- There are no capital investment earnings in the first quarter. All funds have been transferred to Federated Treasury Funds, which are considered Liquid Funds as required by spend-down requirements.
- Average interest earned during the first quarter is **2.243%.** A conservative increase in interest earnings continues:
  - The cumulative average for interest earned in 2018 was 1.999%
  - The cumulative average for interest earned in 2017 was 1.083%
  - The cumulative average for interest earned in 2016 was 0.504%
  - The cumulative average for interest earned in 2015 was 0.403%
  - The cumulative average for interest earned in 2014 was 0.320%
  - The cumulative average for interest earned in 2013 was 0.211%
  - The cumulative average for interest earned in 2012 was 0.299%
- Investments are scheduled in line with statutory limitations, the District's investment policy, spending needs and project schedules.

(Chart F)

Carol Stream Park District
Investments
4th Quarter - Fiscal Year Ending 12/31/18

Illinois Trust	Fund Balance Investments	TERM	RATE	2019 YTD BALANCE INVESTED	2019 Actual Interest RECEIVED
Illinois Trust $	Total Illinois Trust [Fund Balance ('savings')]	Q1/19	2.310%	$ 968,000.00	$ 14,908.40
PMA	**Capital Repair/Replacement Investments**	**TERM**	**RATE**	**2019 YTD BALANCE INVESTED**	**2019 Actual Interest RECEIVED**
R/R $	Total Repair/Replacement	Q1/19	2.140%	$ 975,000.00	$ 5,112.67
	TOTAL INVESTMENTS			$ 1,943,000.00	$ 20,021.07
Balance as of:					
3/31/2019	Citibank Funds (Liquid $-R/R)		2.280%	$ 261,252.92	$ 1,472.53
Contains Grant $		Q1/19	2.280%		
	TOTAL CAPITAL + FUND BALANCE $			$ 2,204,252.92	$ 21,493.60
		includes liquid capital $	avg %	**2019 YTD BALANCE INVESTED/LIQUID**	**2019 Actual Interest RECEIVED**
		Q1	2.243%		

* NOTE: 2013 series bond issue final dollars spent during November 2018; only grant dollars earmarked for capital projects remain [R/R $/Citibank Funds].

Operational Repair & Repair

Refer to Chart G

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

(Chart G)

Carol Stream Park District

Operational Repair & Replacement Funds

1st Quarter - Fiscal Year Ending 12/31/19

Carol Stream Park District

General Operational Repair/Replacement

AS OF 3/31/19	General	Bark Park	IT Replace / Summary	Totals	
	11-7XX	11-724	11-713		
12/31/2018	40,922.24	4,515.00	41,800.00	87,237.24	EB 2018
Revenues	3,590.51	380.00	3,037.50	7,008.01	Revenues
Expenditures	-	-	-	-	Expenditures
12/31/2019	44,512.75	4,895.00	44,837.50	94,245.25	EB 2019

Carol Stream Park District

Recreation Operational Repair/Replacement

AS OF 3/31/19	Program Surcharge	CSYFA / GBN Turf	Capital - Gym Rentals	D87 IGA / FVRC Pool	Fitness	Capital - CCWP	Capital - ETRC	Capital - McCaslin	Capital - CCMG	Capital - Concessions- CCWP	Capital - Concessions- McCaslin	Capital - Concessions- FVRC	Totals	
	12-413/700	12-702	12-745	12-748	12-749	12-753	12-754	12-760	12-761	12-790	12-791	12-792		
12/31/2018	20,407.50	8,000.00	3,207.75	175,000.00	87,734.87	7,527.38	1,895.00	12,358.25	7,587.83	1,355.13	3,516.98	-	328,590.69	EB 2018
Revenues	-	-	1,467.60	-	11,949.78	-	608.00	-	-	-	-	-	14,025.38	Revenues
Expenditures	-	-	-	-	(9,295.00)	-	-	-	-	-	-	-	(9,295.00)	Expenditures
12/31/2019	20,407.50	8,000.00	4,675.35	175,000.00	90,389.65	7,527.38	2,503.00	12,358.25	7,587.83	1,355.13	3,516.98	-	333,321.07	EB 2019

CAROL STREAM
Park District

Board Memo

To: Board of Commissioners
From: Renee Bachewicz, Director of Recreation
Dates: April 22, 2019
Discussion: Quarterly Recreation Annual Report

Agenda Item #: 6A

Director of Recreation will present the Winter 2019 Quarterly Recreation Report. The presentation will be on PowerPoint and will provide an overview of operations for the first quarter.

CAROL STREAM
Park District

Board Memo

To: Board of Commissioners
From: Renee Bachewicz, Director of Recreation
Date: April 22, 2019
Discussion: CSYFA Sound System **Agenda Item #: 6B**

Staff has been asked by the Board to provide the history, alternatives and solutions for the usage of the Sound System at Glenbard North High School by our affiliate group Carol Stream Youth Football Association.

2018 History

- 2 weeks where the sound was louder than normal.
- 1 week where the wrong microphone was used.
- During the 2 weeks of sound louder than normal weather was warmer.
- These are the only complaints that staff was made aware of. If there were others, we were not informed.
- Met with new CSYFA president, Ted Dost, to go over rules, expectations and issues during the 2018 season.

Alternatives

- Glenbard North has a set volume for all programming.
- Glenbard North has a set microphone for Park District use.
- CSYFA trains volunteers on proper use of the PA system.

Solutions

- SOD to go out to Glenbard North to do weekend checks on the PA system, plus provide phone number.
- Recreation Attendants are present during all usage of CSYFA.
- Do not allow football usage of the sound system.

CAROL STREAM
Park District

Board Memo

To: Board of Commissioners
From: Sue Rini, Director Finance & Administration
Date: April 22, 2019
Discussion: Glenbard North Turf Replacement **Agenda Item #: 6C**

The Park District's partnership for an artificial turf football field with Glenbard High School District 87 was originally signed in January, 2009 to a term through December 31, 2023. Since that time, the Park District has shifted both youth and adult recreational activities to the facility. It has allowed for more effective and economically efficient service of each entity's shared patrons, and reduced staff and material costs that would have been necessary for grass field maintenance.

The Districts have been in regular communication regarding the condition/future replacement of the turf. The School District team and representatives from Field Turf met to evaluate the turf. Consensus is that the turf should be replaced in the summer of 2020.

Supplemental Information:

- District's original turf contribution $600,000 including storm water, engineering/design was $675,239.
- Budget estimate for all-in replacement cost is $510,000; CSPD share $255,000.
- Field Turf is registered with a state purchasing cooperative, no bidding required.
- Funding set aside in Capital R&R $($350,000).
- IGA contains language addressing replacement, continuation of partnership, as well as termination of partnership.

Staff brings this to the Board for discussion and confirmation of the direction for a continued partnership.

Glenbard North Turf Field - Usage Grid

CSPD = Blue
GBN = Orange
No Usage = Red

Month	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
January	No Usage - Winter						
February	No Usage - Winter						
March	No Usage - Winter						Flag Football
April	Travel Soccer	GBN Usage (Park District Limited Usage)	In-House Soccer/Travel Soccer	GBN Usage (Park District Limited Usage)	Lacrosse (When Available)	Lacrosse/In-House Soccer/Travel Soccer	Flag Football and Lacrosse
May	Travel Soccer	GBN Usage (Park District Limited Usage)	In-House Soccer/Travel Soccer	GBN Usage (Park District Limited Usage)	Lacrosse (When Available)	Lacrosse/In-House Soccer/Travel Soccer	Flag Football and Lacrosse
June	Travel Soccer	GBN Usage (Park District Limited Usage)	In-House Soccer/Travel Soccer	GBN Usage (Park District Limited Usage)	Lacrosse (When Available)	Lacrosse/In-House Soccer/Travel Soccer	Flag Football and Lacrosse
July	Not Utilized Much						Flag Football
August	Football	GBN Usage	Travel Soccer	GBN Usage	GBN Usage	Football	Flag Football and Football
September	Football	GBN Usage	In-House Soccer/Travel Soccer	GBN Usage	GBN Usage	Football	Flag Football and Football
October	Football	GBN Usage	In-House Soccer/Travel Soccer	GBN Usage	GBN Usage	Football	Flag Football and Football
November	Football	GBN Usage	In-House Soccer/Travel Soccer	GBN Usage	GBN Usage	Football	Flag Football and Football
December	No Usage - Winter						

CAROL STREAM
Park District

Board Memo

To: Board of Commissioners
From: Jim Reuter, Executive Director
Date: April 22, 2019
Discussion: Closed Session Section 2(c) (6)
Elk Trail Recreation Center Discussion   **Agenda Item #: 8A**

The roof inspection at Elk Trail Recreation Center revealed it is in bad shape. Several weeks ago, staff discovered some water dripping from the ceiling tiles. As no further water was discovered, staff attributed the leaking to ice dams caused by the extreme weather.

I contacted Board members individually just after the last Board meetings to explain that more water leaks were discovered, and that they were much more significant than those previously identified. Repair is now necessary; it is not something that can be avoided. With Board approval, Staff is moving to issue bid documents for the roof repair; costs could be as high as $100,000.

The roof repair was identified as one of the larger items in the master deferred maintenance plan for Elk Trail Recreation Center. With this current development, and some other questions that have been raised by board members, staff is bringing the future of the Elk Trail Recreation Center before the Board for discussion.