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.

Carol Stream Park District

Current Fund Balance

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

(Chart A)

	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

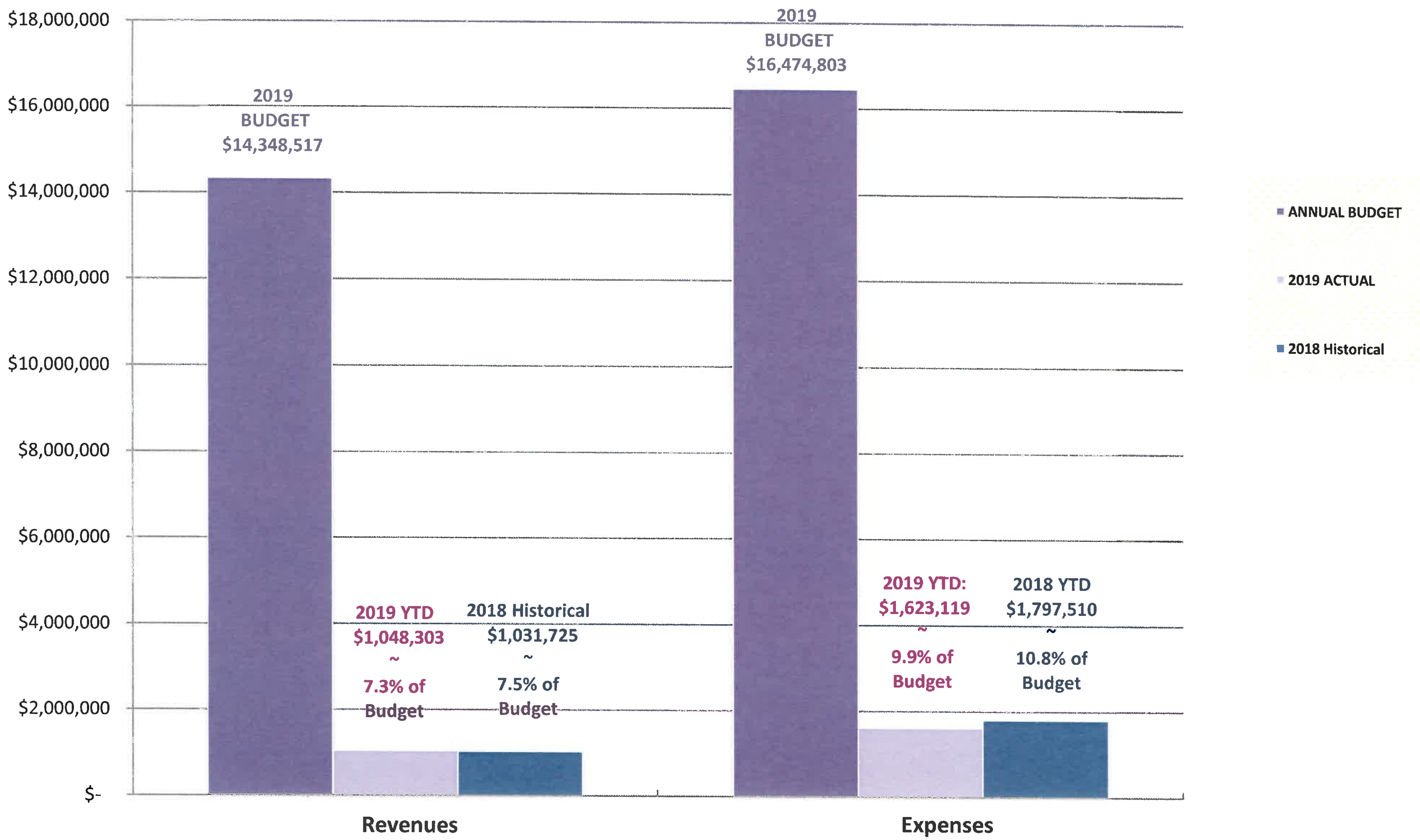
Calendar Year		January	February	March	1st Quarter Totals	2nd Quarter Totals	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL
2010	Revenue	$ 816,334.94	$ 193,589.05	$ 283,804.92	$ 1,293,729	$ 3,476,265	$ 3,595,483	$ 15,666,702	$ 24,032,178
	Expense	$ 377,833.00	$ 495,739.20	$ 1,029,905.76	$ 1,903,478	$ 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)

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)



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
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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.

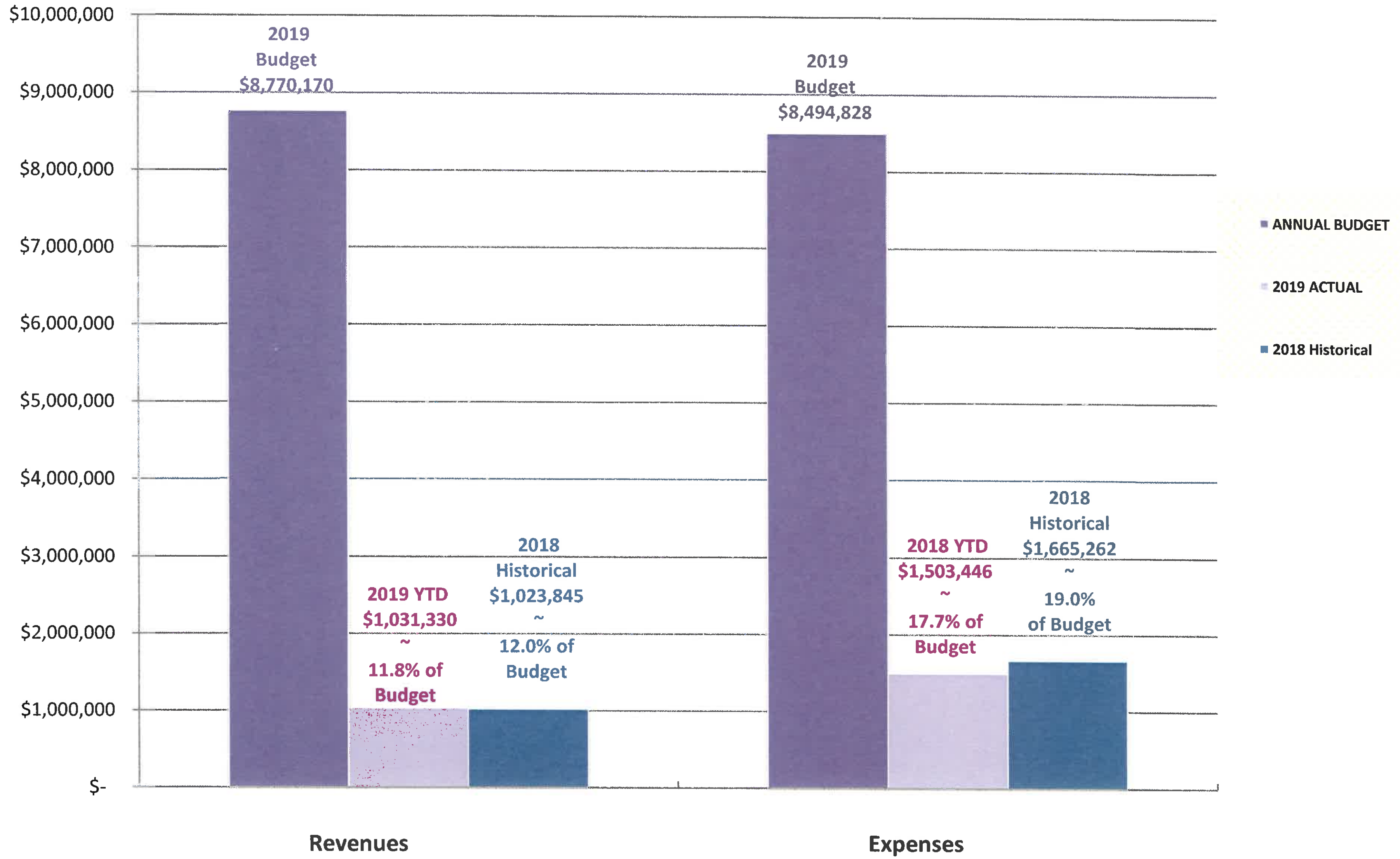
Net Performance – OPERTING FUNDS - 5 Year History (1st Quarter) ***Refer to Chart C-3***

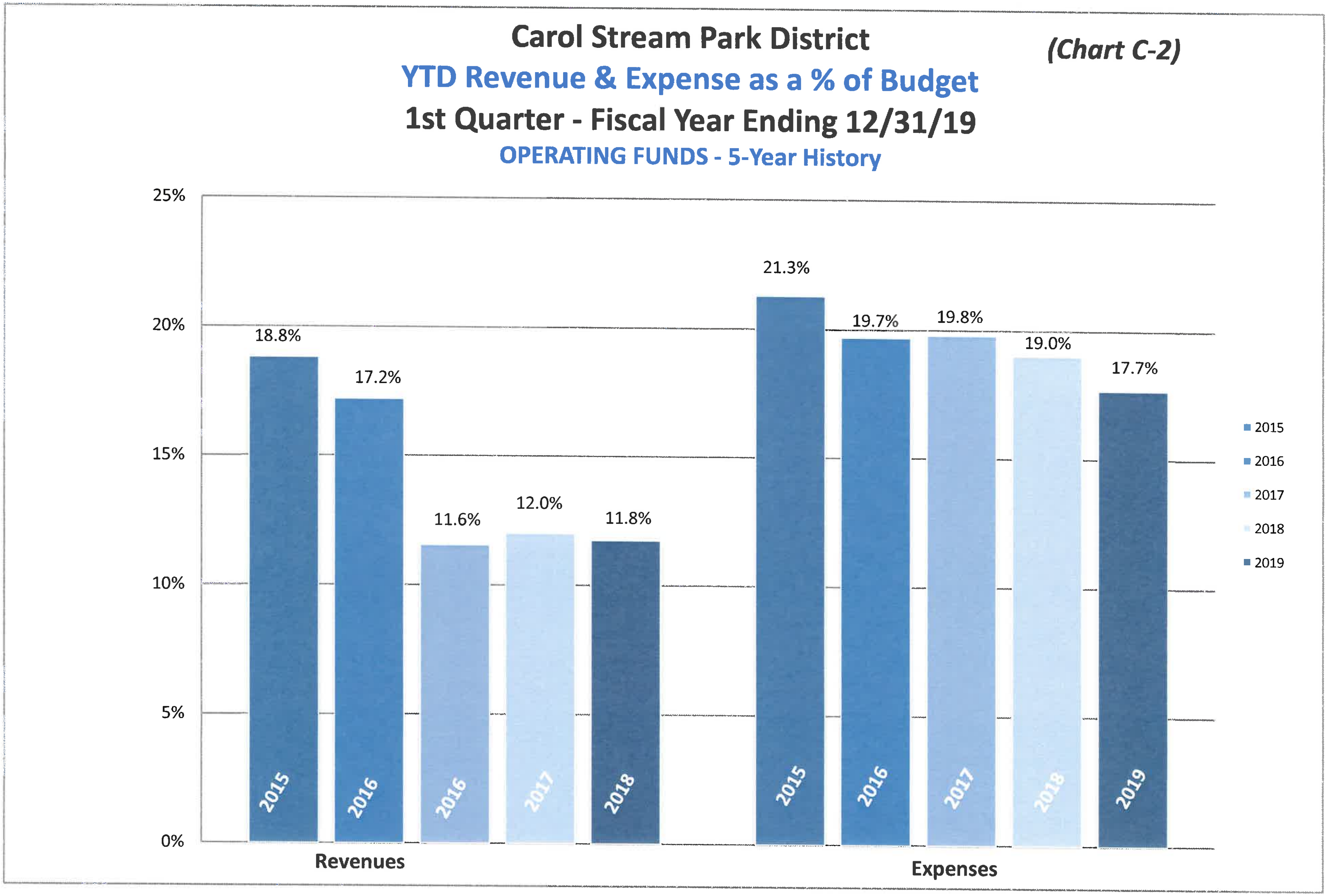
This graph reflects NET performance for Operating Funds for the 1st quarter, as well as the 1st through 4th quarters of the fiscal year.

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

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

(Chart C-1)




Carol Stream Park District
YTD Revenue & Expense as a % of Budget
1st Quarter - Fiscal Year Ending 12/31/19
OPERATING FUNDS - 5-Year History
(Chart C-2)
25%
20%
15%
10%
5%
0%
18.8%
17.2%
11.6%
12.0%
11.8%
21.3%
19.7%
19.8%
19.0%
17.7%
2015
2016
2016
2017
2018
2015
2016
2017
2018
2019
Revenues
Expenses
2015
2016
2017
2018
2019

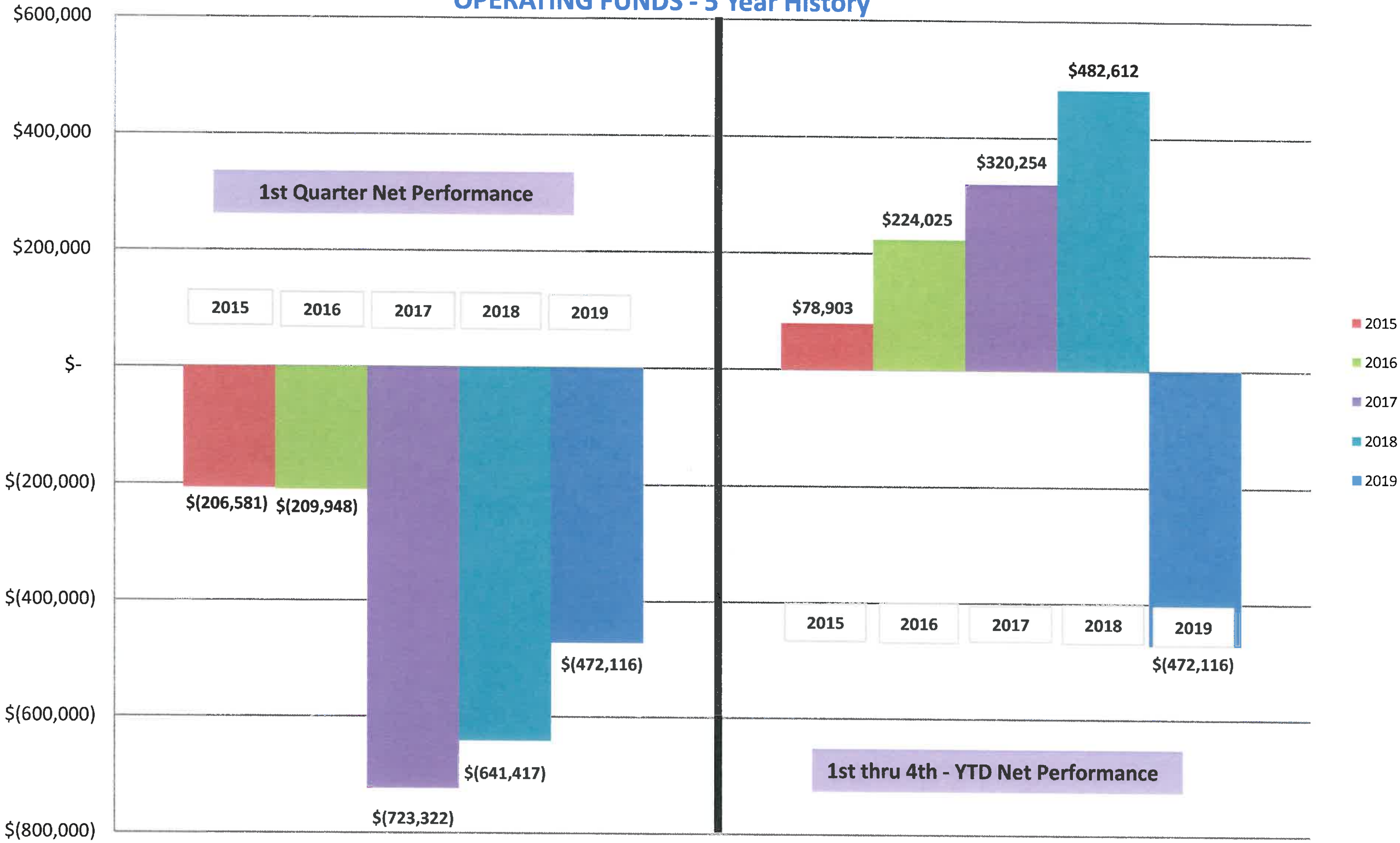
Carol Stream Park District

(Chart C-3)

Net Performance

1st Quarter vs. 1st thru 4th Quarters - Fiscal Year Ending 12/31/19

OPERATING FUNDS - 5 Year History



CAROL STREAM
Park District

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.

(Chart D)

Carol Stream Park District

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.

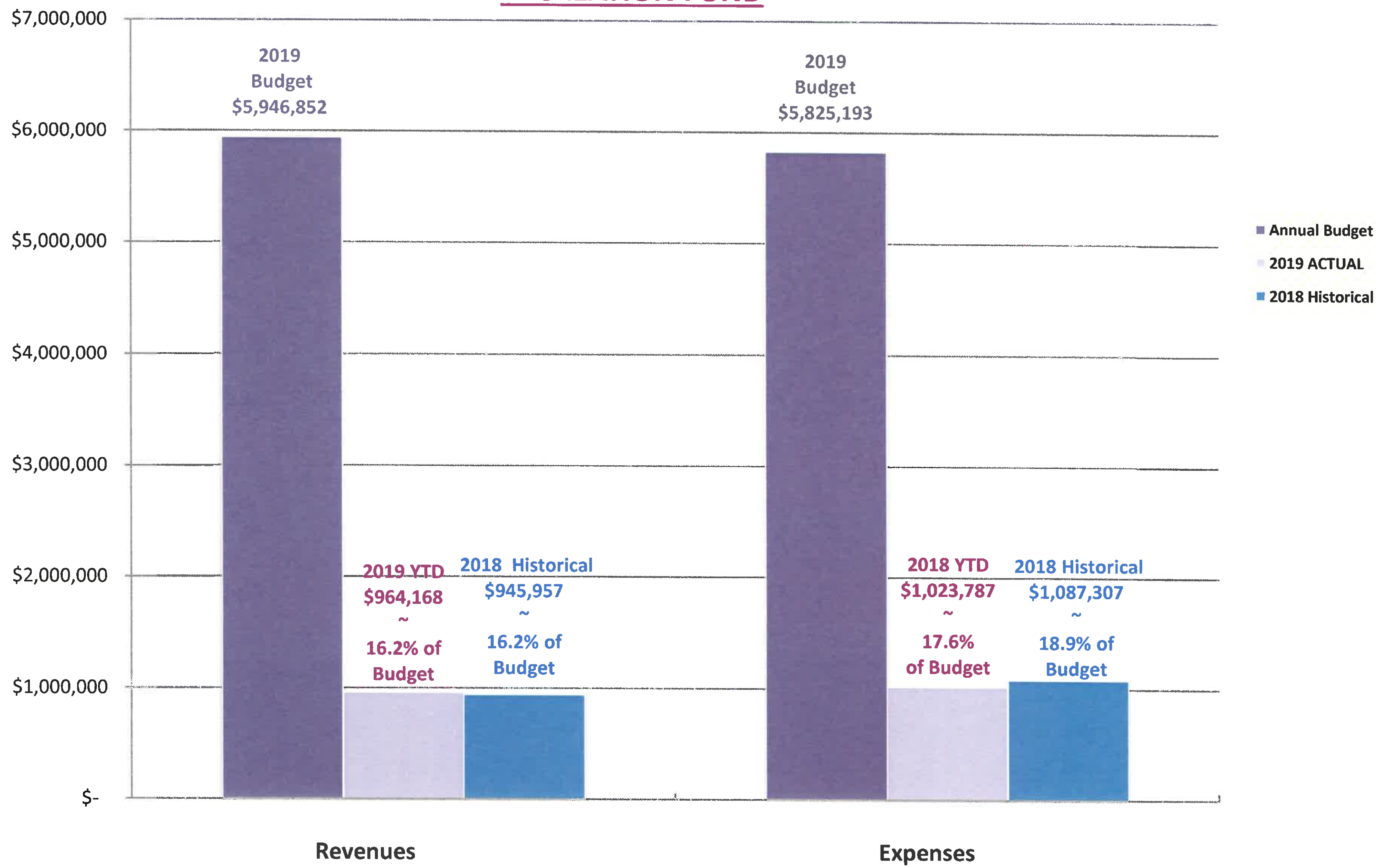
Carol Stream Park District

YTD Revenue & Expenses as a % of Budget

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

(Chart D-1)

RECREATION FUND



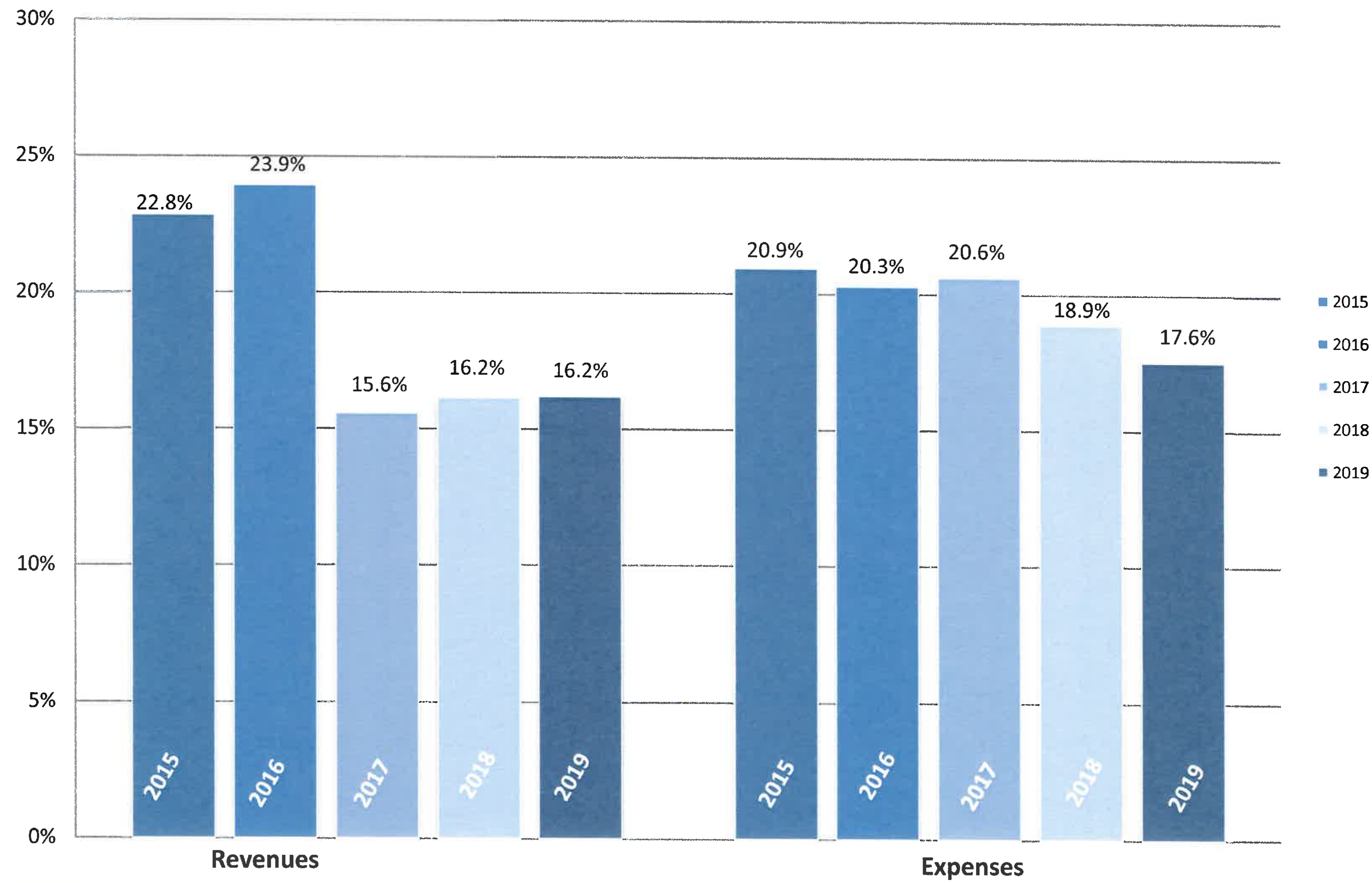
Carol Stream Park District

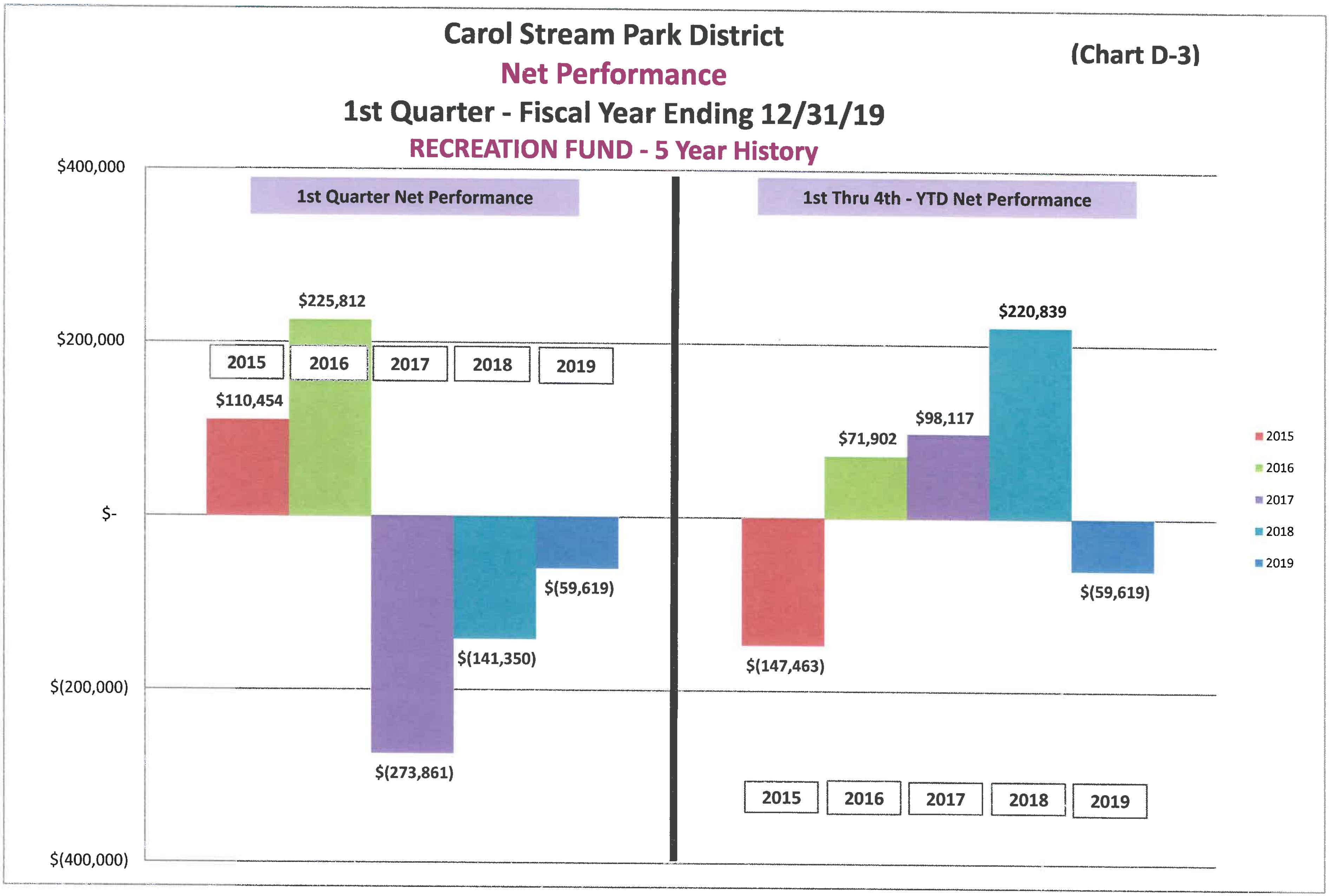
(Chart D-2)

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
1st Thru 4th - YTD Net Performance
$110,454
$225,812
$(273,861)
$(141,350)
$(59,619)
$(147,463)
$71,902
$98,117
$220,839
$(59,619)
2015
2016
2017
2018
2019
2015
2016
2017
2018
2019
2015
2016
2017
2018
2019

Carol Stream Park District

(Chart D-4)

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.

Capital / Cap-Exempt / Special Recreation Revenues and Expenses – Monthly Comparison ***Refer to Chart E***

This report includes performance for the following funds:

- o Special Recreation
- o Working Cash
- o Bond & Interest
- o Capital (and Capital Repair & Replacement)
- o 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:
    - o 2008D $675.00
    - o 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

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
				2019 YTD BALANCE INVESTED/LIQUID	**2019 Actual Interest RECEIVED**
	includes liquid capital $		avg %		
		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].

CAROL STREAM
Park District

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.

Carol Stream Park District

(Chart G)

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