



Quarterly Treasurers Report

Fiscal Year Ending December 31, 2020

First Quarter – 2020 YEAR END

Presented To: Finance Committee and Park Commissioners

From: Sue Rini, Director of Finance & Administration

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The following is the **Quarterly Treasurers Report** for the Carol Stream Park District for the first quarter/year end of fiscal year ending December 31, 2020.

Current Fund Balance

Refer to Chart A

- Ancillary funds (Paving, FICA, Audit, Liability, and IMRF) are reported as part of the Corporate Fund. The District continues to ‘levy’ by fund, but will record and hold the dollars in the Corporate Fund.
- The year-to-date **Combined Fund Balance is \$4,217,996**. 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 \$1,233,931**. This compares favorably to the first quarter of 2019 which was **\$951,650** and reflects gradual progress in rebuilding fund balances. 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 \$583,989; this does not compare favorably to a first quarter decrease of \$472,116 in 2019. This \$111,873 difference is attributed to 2020 cancellation of activities after March 14 due to the COVID-19 Pandemic.
- **The ending balance of the Capital fund** is \$1,086,243. This *includes* Capital Repair & Replacement dollars, as well as funding that has already been earmarked for specific projects.

Carol Stream Park District

(Chart A)

Current Fund Balance

1st Quarter – Fiscal Year Ending 12/31/20

	Corporate Fund (Includes Corp R&R, and Ancillary Funds)							Recreation		Restricted Use / Cap Exempt Funds					Total
	Admin Fund 10	Corp R&R Fund 11	Paving Fund 21	FICA Fund 22	Audit Fund 23	Liability Fund 24	IMRF Fund 26	Rec R&R Fund 12	Recreation Fund 20	Spec Rec Fund 25	Working Cash Fund 29	Bond & Int Fund 30	Technology Fund 34	Capital Fund 42	
1/1/20 Bal: By Fund	\$ 707,637	\$ 114,158	\$ 45,411	\$ 96,149	\$ 1,290	\$ 97,154	\$ 93,250	\$ 413,548	\$ 249,320	\$ 399,786	\$ 100,000	\$ 1,286,943	\$ 157,389	\$1,085,956.06	\$ 4,847,994
1/1/20 Bal: Combined Funds	\$ 1,040,893							\$ 662,868							
Fund Balance	\$ 1,040,893	\$ 114,158						\$ 413,548	\$ 249,320	\$ 399,786	\$ 100,000	\$ 1,286,943	\$ 157,389	\$ 1,085,956	\$ 4,847,994
January Net	\$ (122,896)	\$ 531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,993	\$ 65,746	\$ (4,217)	\$ -	\$ 2,137	\$ (13,604)	\$ (9,019)	\$ (78,328)
Fund Balance 1/31	\$ 917,997	\$ 114,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 416,541	\$ 315,067	\$ 395,569	\$ 100,000	\$ 1,289,081	\$ 143,785	\$ 1,076,937	\$ 4,769,666
February Net	\$ (162,938)	\$ 503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,251	\$ (60,273)	\$ (25,689)	\$ -	\$ -	\$ (65)	\$ 181,878	\$ (61,333)
Fund Balance 2/28	\$ 755,059	\$ 115,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 421,792	\$ 254,794	\$ 369,880	\$ 100,000	\$ 1,289,081	\$ 143,720	\$ 1,258,816	\$ 4,708,333
March Net	\$ (191,189)	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,629)	\$ (114,363)	\$ 21,937	\$ -	\$ (22,738)	\$ (4,057)	\$ (172,573)	\$ (490,336)
Fund Balance 3/31	\$ 563,870	\$ 115,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414,163	\$ 140,431	\$ 391,817	\$ 100,000	\$ 1,266,343	\$ 139,663	\$ 1,086,243	\$ 4,217,996
April Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 4/30	\$ 563,870	\$ 115,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414,163	\$ 140,431	\$ 391,817	\$ 100,000	\$ 1,266,343	\$ 139,663	\$ 1,086,243	\$ 4,217,996
May Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 5/31	\$ 563,870	\$ 115,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414,163	\$ 140,431	\$ 391,817	\$ 100,000	\$ 1,266,343	\$ 139,663	\$ 1,086,243	\$ 4,217,996
June Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 6/30	\$ 563,870	\$ 115,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414,163	\$ 140,431	\$ 391,817	\$ 100,000	\$ 1,266,343	\$ 139,663	\$ 1,086,243	\$ 4,217,996
July Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 7/31	\$ 563,870	\$ 115,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414,163	\$ 140,431	\$ 391,817	\$ 100,000	\$ 1,266,343	\$ 139,663	\$ 1,086,243	\$ 4,217,996
August Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 8/31	\$ 563,870	\$ 115,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414,163	\$ 140,431	\$ 391,817	\$ 100,000	\$ 1,266,343	\$ 139,663	\$ 1,086,243	\$ 4,217,996
September Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 9/30	\$ 563,870	\$ 115,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414,163	\$ 140,431	\$ 391,817	\$ 100,000	\$ 1,266,343	\$ 139,663	\$ 1,086,243	\$ 4,217,996
October Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 10/31	\$ 563,870	\$ 115,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414,163	\$ 140,431	\$ 391,817	\$ 100,000	\$ 1,266,343	\$ 139,663	\$ 1,086,243	\$ 4,217,996
November Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 11/30	\$ 563,870	\$ 115,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414,163	\$ 140,431	\$ 391,817	\$ 100,000	\$ 1,266,343	\$ 139,663	\$ 1,086,243	\$ 4,217,996
December Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
YTD Fund Balance	\$ 563,870	\$ 115,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414,163	\$ 140,431	\$ 391,817	\$ 100,000	\$ 1,266,343	\$ 139,663	\$ 1,086,243	\$ 4,217,996
YTD Combined Fund Balance:	\$ 679,337							\$ 554,594							
Budgeted Ending Balances	\$ 788,781	\$ 140,433	\$ (29,589)	\$ 93,615	\$ 7,833	\$ 99,941	\$ 102,474	\$ 501,563	\$ 315,556	\$ 451,047	\$ 100,000	\$ 1,276,633	\$ 91,725	\$ 371,798	\$ 4,311,813
* Combined Funds	\$ 1,203,490							\$ 817,119							
Target of 5/12	\$ 776,408	n/a	per plans	\$ 137,931	\$ 12,311	\$ 104,047	\$ 143,032	n/a	\$ 934,566	per plans	\$ 100,000	per debt	n/a	n/a	
Target Range of 3-6 months				\$82,759 to \$165,517	\$7,387 to \$14,773	\$62,418 to \$124,857	\$85,819 to \$171,638								
* Target Balance for Compined Corporate and Ancillary Funds is:	\$ 1,173,729														

Operating Fund Beg Balance: \$ 1,817,919
 Operating Fund End Balance: \$ 1,233,931
 Change in Operating Balance: \$ (583,989)

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 3-6 month balances, and other operating funds (Corporate or Recreation) target a more significant positive net performance.
- **First Quarter net performance including all funds is (\$629,998)**
 - First quarter performance is typically negative unless there has been a bond issuance.
 - First quarter revenues are down due to COVID-19 activity cancellation.
 - Deferral of registration revenue began in 2017; therefore it is best to compare results after that date. This quarter does not compare favorably to first quarter of 2018 and 2019 due to COVID-19.

Carol Stream Park District
YTD Revenue & Expense – Monthly Comparison
1st Quarter – Fiscal year Ending 12/31/20
ALL FUNDS – Corresponds to Graph B-1

(Chart B)

Fiscal Year		January	February	March	1st Quarter Totals	2nd Quarter Totals	First Half YTD	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL
2011	Revenue	\$ 393,962	\$ 158,698	\$ 309,293	\$ 861,953	\$ 4,036,683	\$ 4,898,637	\$ 3,811,948	\$ 8,832,191	\$ 17,542,776
	Expense	\$ 290,499	\$ 508,020	\$ 924,930	\$ 1,723,449	\$ 4,734,039	\$ 6,457,488	\$ 3,272,184	\$ 4,387,528	\$ 14,117,201
	Net	\$ 103,462	\$ (349,321)	\$ (615,637)	\$ (861,496)	\$ (697,356)	\$ (1,558,852)	\$ 539,764	\$ 4,444,663	\$ 3,425,575
2012	Revenue	\$ 503,990	\$ 216,971	\$ 293,026	\$ 1,013,987	\$ 4,361,544	\$ 5,375,531	\$ 3,851,476	\$ 1,137,820	\$ 10,364,826
	Expense	\$ 293,131	\$ 952,117	\$ 1,273,264	\$ 2,518,513	\$ 4,575,083	\$ 7,093,596	\$ 4,232,921	\$ 8,161,334	\$ 19,487,851
	Net	\$ 210,858	\$ (735,146)	\$ (980,238)	\$ (1,504,526)	\$ (213,539)	\$ (1,718,065)	\$ (381,445)	\$ (7,023,515)	\$ (9,123,025)
2013	Revenue	\$ 447,368	\$ 212,326	\$ 15,621,310	\$ 16,281,004	\$ 4,181,652	\$ 20,462,656	\$ 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	\$ 9,548,432	\$ 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	\$ 10,914,224	\$ (2,712,078)	\$ (4,359,796)	\$ 3,842,351
2014	Revenue	\$ 1,668,369	\$ 320,065	\$ 532,084	\$ 2,520,518	\$ 5,061,623	\$ 7,582,140	\$ 4,588,061	\$ 2,334,484	\$ 14,504,685
	Expense	\$ 749,150	\$ 965,188	\$ 991,539	\$ 2,705,877	\$ 3,211,570	\$ 5,917,447	\$ 4,404,267	\$ 5,676,505	\$ 15,998,218
	Net	\$ 919,219	\$ (645,122)	\$ (459,455)	\$ (185,359)	\$ 1,850,053	\$ 1,664,694	\$ 183,794	\$ (3,342,021)	\$ (1,493,533)
2015	Revenue	\$ 674,523	\$ 357,436	\$ 549,217	\$ 1,581,176	\$ 5,604,998	\$ 7,186,174	\$ 4,806,492	\$ 1,279,291	\$ 13,271,957
	Expense	\$ 755,903	\$ 663,310	\$ 697,097	\$ 2,116,310	\$ 3,213,738	\$ 5,330,048	\$ 3,281,917	\$ 5,198,304	\$ 13,810,269
	Net	\$ (81,381)	\$ (305,873)	\$ (147,880)	\$ (535,134)	\$ 2,391,260	\$ 1,856,126	\$ 1,524,575	\$ (3,919,013)	\$ (538,312)
2016	Revenue	\$ 710,463	\$ 344,520	\$ 405,633	\$ 1,460,617	\$ 5,532,006	\$ 6,992,623	\$ 4,724,822	\$ 1,309,084	\$ 13,026,529
	Expense	\$ 587,155	\$ 674,357	\$ 717,493	\$ 1,979,005	\$ 3,297,933	\$ 5,276,938	\$ 3,577,429	\$ 5,569,431	\$ 14,423,798
	Net	\$ 123,308	\$ (329,837)	\$ (311,859)	\$ (518,388)	\$ 2,234,073	\$ 1,715,685	\$ 1,147,393	\$ (4,260,347)	\$ (1,397,269)
2017	Revenue	\$ 325,839	\$ 311,796	\$ 355,302	\$ 992,937	\$ 5,948,022	\$ 6,940,959	\$ 5,396,347	\$ 1,243,254	\$ 13,580,560
	Expense	\$ 506,518	\$ 684,417	\$ 759,037	\$ 1,949,971	\$ 3,673,264	\$ 5,623,235	\$ 2,937,513	\$ 5,602,312	\$ 14,163,060
	Net	\$ (180,679)	\$ (372,621)	\$ (403,735)	\$ (957,034)	\$ 2,274,759	\$ 1,317,724	\$ 2,458,834	\$ (4,359,058)	\$ (582,500)
2018	Revenue	\$ 348,091	\$ 339,526	\$ 344,109	\$ 1,031,725	\$ 6,207,035	\$ 7,238,761	\$ 5,388,057	\$ 1,349,138	\$ 13,975,955
	Expense	\$ 500,709	\$ 570,658	\$ 726,143	\$ 1,797,510	\$ 3,347,702	\$ 5,145,212	\$ 2,598,391	\$ 6,016,961	\$ 13,760,564
	Net	\$ (152,618)	\$ (231,132)	\$ (382,034)	\$ (765,785)	\$ 2,859,333	\$ 2,093,548	\$ 2,789,666	\$ (4,667,823)	\$ 215,391
2019	Revenue	\$ 341,276	\$ 345,895	\$ 361,132	\$ 1,048,303	\$ 6,199,885	\$ 7,248,188	\$ 5,795,670	\$ 1,442,013	\$ 14,485,871
	Expense	\$ 412,105	\$ 588,760	\$ 679,132	\$ 1,679,997	\$ 3,831,956	\$ 5,511,953	\$ 2,852,295	\$ 6,354,980	\$ 14,719,228
	Net	\$ (70,829)	\$ (242,865)	\$ (318,000)	\$ (631,694)	\$ 2,367,929	\$ 1,736,235	\$ 2,943,375	\$ (4,912,967)	\$ (233,357)
2020	Revenue	\$ 352,928	\$ 590,386	\$ 75,581	\$ 1,018,895	\$ -	\$ 1,018,895	\$ -	\$ -	\$ 1,018,895
	Expense	\$ 431,256	\$ 651,719	\$ 565,918	\$ 1,648,893	\$ -	\$ 1,648,893	\$ -	\$ -	\$ 1,648,893
	Net	\$ (78,328)	\$ (61,333)	\$ (490,336)	\$ (629,998)	\$ -	\$ (629,998)	\$ -	\$ -	\$ (629,998)

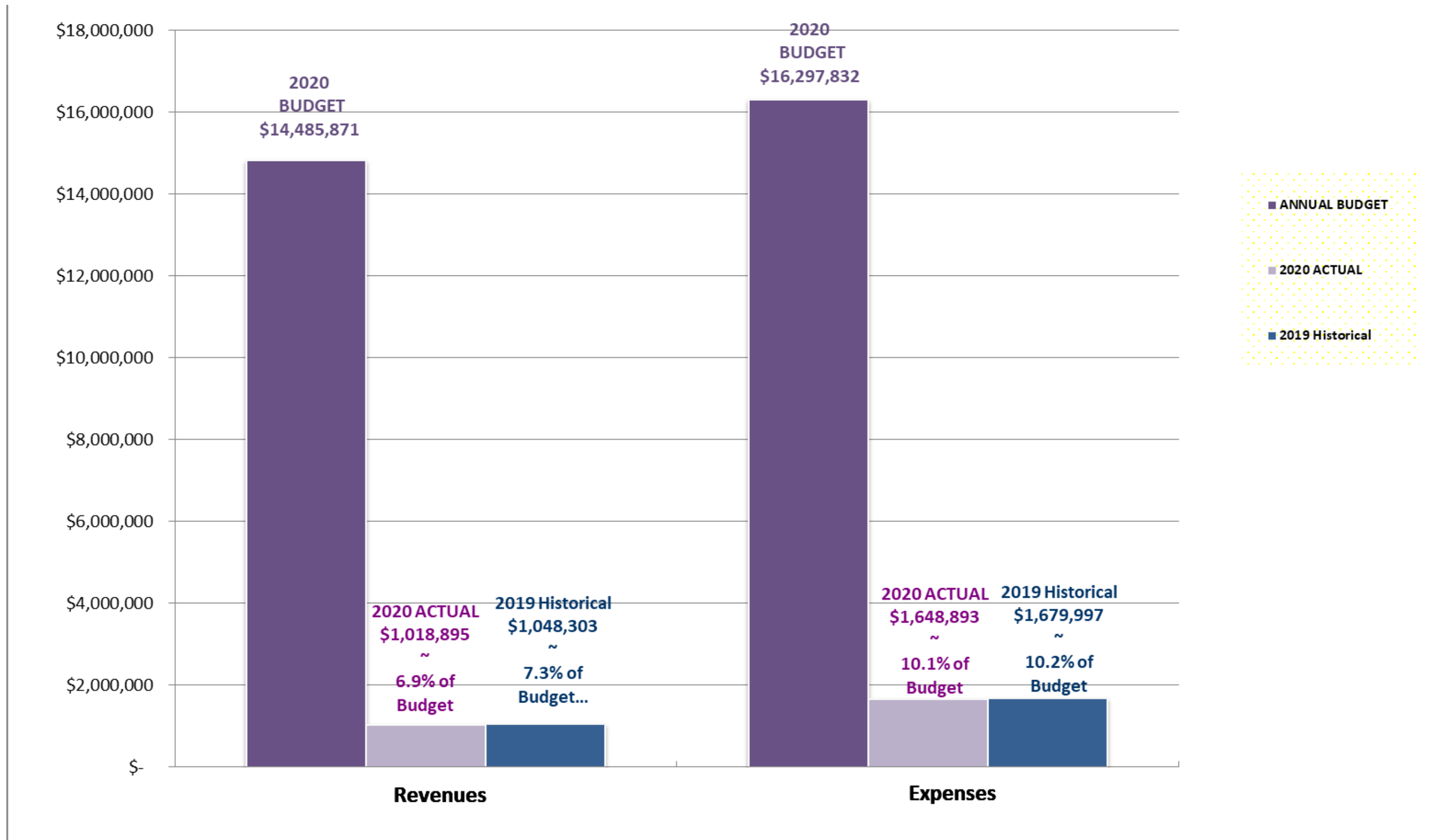
Year-to-Date (YTD) Revenue and Expenses Compared to Budget – ALL FUNDS

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. Historical information for 2019 is included for reference.
- This graph reflects Operating, Capital, Cap-Exempt, and Special Recreation revenues and expenses.
- 2020 Year-to-Date revenue is 6.9% of the annual budget, with expenses at 10.1% of the annual budget.

Carol Stream Park District
 YTD Revenue & Expense as % of Budget
1st Quarter – Fiscal year Ending 12/31/20
ALL FUNDS

(Chart B-1)



Year-to-Date (YTD) Revenue and Expenses – Monthly Comparison – OPERATING FUNDS

Refer to Chart C

- This report includes **current and historical revenue, expense, and net performance for Operating funds**:
 - Corporate
 - Corporate Repair & Replacement
 - Recreation Repair & Replacement
 - Recreation
 - Paving & Lighting
 - FICA
 - Audit
 - Liability
 - IMRF
- **First quarter net performance for Operating Funds is (\$583,989); 2019 first quarter performance was (\$528,927).**
 - Negative performance is typical in the first quarter.
 - Contributing factor to the increased negative performance was:
 - ✓ Activities cancellation due to COVID-19 Pandemic

Carol Stream Park District

(Chart C)

YTD Revenues & Expenses – Monthly Comparisons

1st Quarter – Fiscal year Ending 12/31/20

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

Fiscal Year	January	February	March	1st Quarter Totals	1st Qtr % of Annual Budget	2nd Quarter Totals	First Half YTD	First Half % of Annual Budget	3rd Quarter Totals	Quarter YTD Totals	1st-3rd Qtrs % of Annual Budget	4th Quarter Totals	YTD Total	1st-4th Qtrs % of Annual Budget	Annual Operating Budget	
2011	Revenue	\$ 391,049	\$ 158,291	\$ 308,851	\$ 858,191	13.9%	\$ 2,492,844	\$ 3,351,035	54.4%	\$ 2,332,620	\$ 5,683,655	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	\$ 2,487,648	42.4%	\$ 1,842,324	\$ 4,329,972	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	\$ 863,387		\$ 490,296	\$ 1,353,683		\$ (869,978)	\$ 483,705		\$ 294,330
2012	Revenue	\$ 487,029	\$ 216,098	\$ 292,165	\$ 995,292	16.1%	\$ 2,514,215	\$ 3,509,507	56.6%	\$ 2,276,489	\$ 5,785,997	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	\$ 2,702,337	44.6%	\$ 1,927,685	\$ 4,630,022	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	\$ 807,171		\$ 348,804	\$ 1,155,975		\$ (826,187)	\$ 329,787		\$ 146,175
2013	Revenue	\$ 439,084	\$ 212,128	\$ 311,803	\$ 963,016	14.4%	\$ 2,563,697	\$ 3,526,713	52.8%	\$ 2,580,891	\$ 6,107,604	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	\$ 2,849,000	40.4%	\$ 2,122,550	\$ 4,971,550	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	\$ 677,713		\$ 458,341	\$ 1,136,054		\$ (1,346,604)	\$ (210,550)		\$ (370,841)
2014	Revenue	\$ 667,920	\$ 319,668	\$ 456,631	\$ 1,444,219	17.3%	\$ 2,990,258	\$ 4,434,477	53.0%	\$ 2,729,520	\$ 7,163,997	85.7%	\$ 1,027,533	\$ 8,191,531	97.9%	\$ 8,363,776
	Expense	\$ 617,087	\$ 546,823	\$ 636,117	\$ 1,800,027	21.6%	\$ 1,979,168	\$ 3,779,196	45.3%	\$ 2,457,460	\$ 6,236,656	74.7%	\$ 2,077,801	\$ 8,314,456	99.6%	\$ 8,348,073
	Net	\$ 50,833	\$ (227,155)	\$ (179,486)	\$ (355,808)		\$ 1,011,089	\$ 655,281		\$ 272,060	\$ 927,342		\$ (1,050,267)	\$ (122,926)		\$ 15,703
2015	Revenue	\$ 674,382	\$ 357,135	\$ 549,118	\$ 1,580,635	18.8%	\$ 3,379,033	\$ 4,959,668	59.0%	\$ 2,808,561	\$ 7,768,229	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	\$ 3,926,952	46.8%	\$ 2,457,156	\$ 6,384,108	76.1%	\$ 1,926,258	\$ 8,310,366	99.0%	\$ 8,393,568
	Net	\$ 48,595	\$ (208,399)	\$ (46,777)	\$ (206,581)		\$ 1,239,298	\$ 1,032,716		\$ 351,405	\$ 1,384,121		\$ (1,305,218)	\$ 78,903		\$ 11,357
2016	Revenue	\$ 710,348	\$ 339,270	\$ 405,537	\$ 1,455,155	17.2%	\$ 3,114,762	\$ 4,569,917	54.1%	\$ 2,637,240	\$ 7,207,157	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	\$ 3,469,102	41.1%	\$ 2,556,806	\$ 6,025,907	71.3%	\$ 1,935,041	\$ 7,960,948	94.2%	\$ 8,448,387
	Net	\$ 188,493	\$ (224,154)	\$ (174,287)	\$ (209,948)		\$ 1,310,764	\$ 1,100,815		\$ 80,434	\$ 1,181,250		\$ (957,225)	\$ 224,025		\$ 3,737
2017	Revenue	\$ 320,544	\$ 309,710	\$ 354,878	\$ 985,131	11.6%	\$ 3,366,856	\$ 4,351,988	51.1%	\$ 3,063,935	\$ 7,415,922	87.0%	\$ 1,096,203	\$ 8,512,125	99.9%	\$ 8,524,852
	Expense	\$ 498,346	\$ 571,503	\$ 638,604	\$ 1,708,453	19.8%	\$ 2,096,096	\$ 3,804,549	44.2%	\$ 2,345,189	\$ 6,149,738	71.4%	\$ 2,042,134	\$ 8,191,871	95.1%	\$ 8,614,925
	Net	\$ (177,802)	\$ (261,793)	\$ (283,726)	\$ (723,322)		\$ 1,270,761	\$ 547,439		\$ 718,746	\$ 1,266,184		\$ (945,931)	\$ 320,254		\$ (90,073)
2018	Revenue	\$ 344,525	\$ 335,699	\$ 343,621	\$ 1,023,845	12.0%	\$ 3,407,818	\$ 4,431,663	52.0%	\$ 3,115,869	\$ 7,547,533	88.5%	\$ 1,094,630	\$ 8,642,163	101.3%	\$ 8,530,595
	Expense	\$ 486,190	\$ 550,833	\$ 628,240	\$ 1,665,262	19.0%	\$ 2,165,679	\$ 3,830,941	43.8%	\$ 2,205,213	\$ 6,036,154	69.0%	\$ 2,123,397	\$ 8,159,551	93.3%	\$ 8,746,759
	Net	\$ (141,665)	\$ (215,133)	\$ (284,619)	\$ (641,417)		\$ 1,242,139	\$ 600,722		\$ 910,657	\$ 1,511,379		\$ (1,028,766)	\$ 482,612		
2019	Revenue	\$ 338,554	\$ 340,259	\$ 352,517	\$ 1,031,330	11.8%	\$ 3,438,917	\$ 4,470,248	51.0%	\$ 3,154,418	\$ 7,624,666	86.9%	\$ 1,130,129	\$ 8,754,795	99.8%	\$ 8,770,170
	Expense	\$ 390,003	\$ 534,961	\$ 635,293	\$ 1,560,257	18.4%	\$ 2,291,653	\$ 3,851,911	45.3%	\$ 2,289,592	\$ 6,141,503	72.3%	\$ 2,219,138	\$ 8,360,641	98.4%	\$ 8,494,828
	Net	\$ (51,449)	\$ (194,702)	\$ (282,777)	\$ (528,927)		\$ 1,147,264	\$ 618,337		\$ 864,826	\$ 1,483,163		\$ (1,089,009)	\$ 394,154		\$ 275,342
2020	Revenue	\$ 350,535	\$ 407,495	\$ 247,877	\$ 1,005,907	11.0%	\$ -	\$ 1,005,907	11.0%	\$ -	\$ 1,005,907	11.0%	\$ -	\$ 1,005,907	11.0%	\$ 9,114,321
	Expense	\$ 404,160	\$ 624,953	\$ 560,783	\$ 1,589,896	17.8%	\$ -	\$ 1,589,896	17.8%	\$ -	\$ 1,589,896	17.8%	\$ -	\$ 1,589,896	17.8%	\$ 8,911,720
	Net	\$ (53,625)	\$ (217,458)	\$ (312,906)	\$ (583,989)		\$ -	\$ (583,989)		\$ -	\$ (583,989)		\$ -	\$ (583,989)		\$ 202,601

Operational Revenue & Expenses Include the following funds:

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

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

Refer to Chart C-1

This graph compliments the preceding spreadsheet, and reflects revenue and expenses for Operating Funds.

- YTD revenues are \$1,005,907 and represent 11.0% of the annual budget.
- YTD expenses are \$1,589,896 and represent 17.8% of the annual budget.
- These percentages are comparable to the prior year.

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 – OPERATING FUNDS - 5 Year History

Refer to Chart C-3

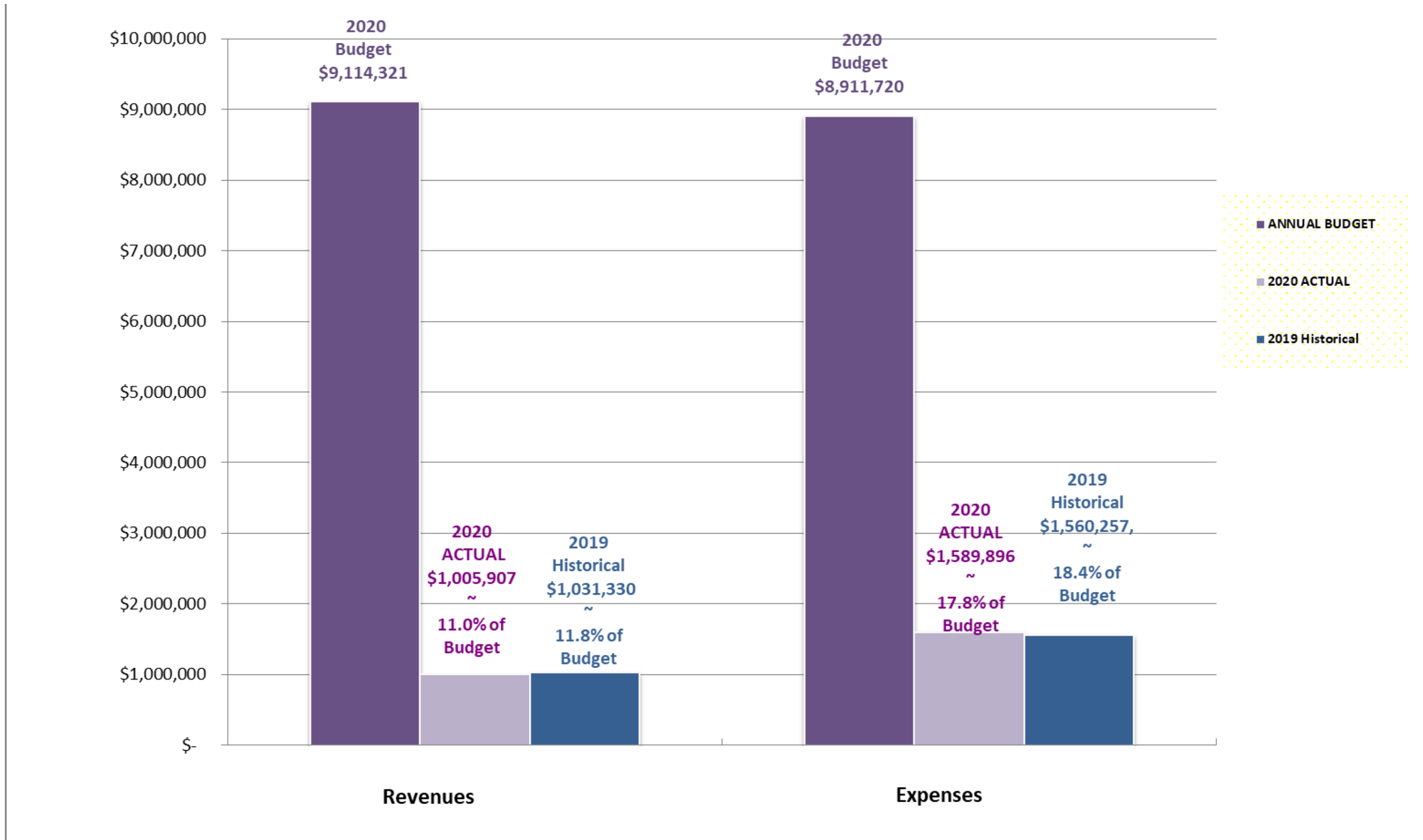
This graph reflects NET performance for Operating Funds for the first quarter vs. the net performance for the first through fourth quarters.

- 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 for the **first through fourth quarters** (Jan –Dec).

Carol Stream Park District

(Chart C-1)

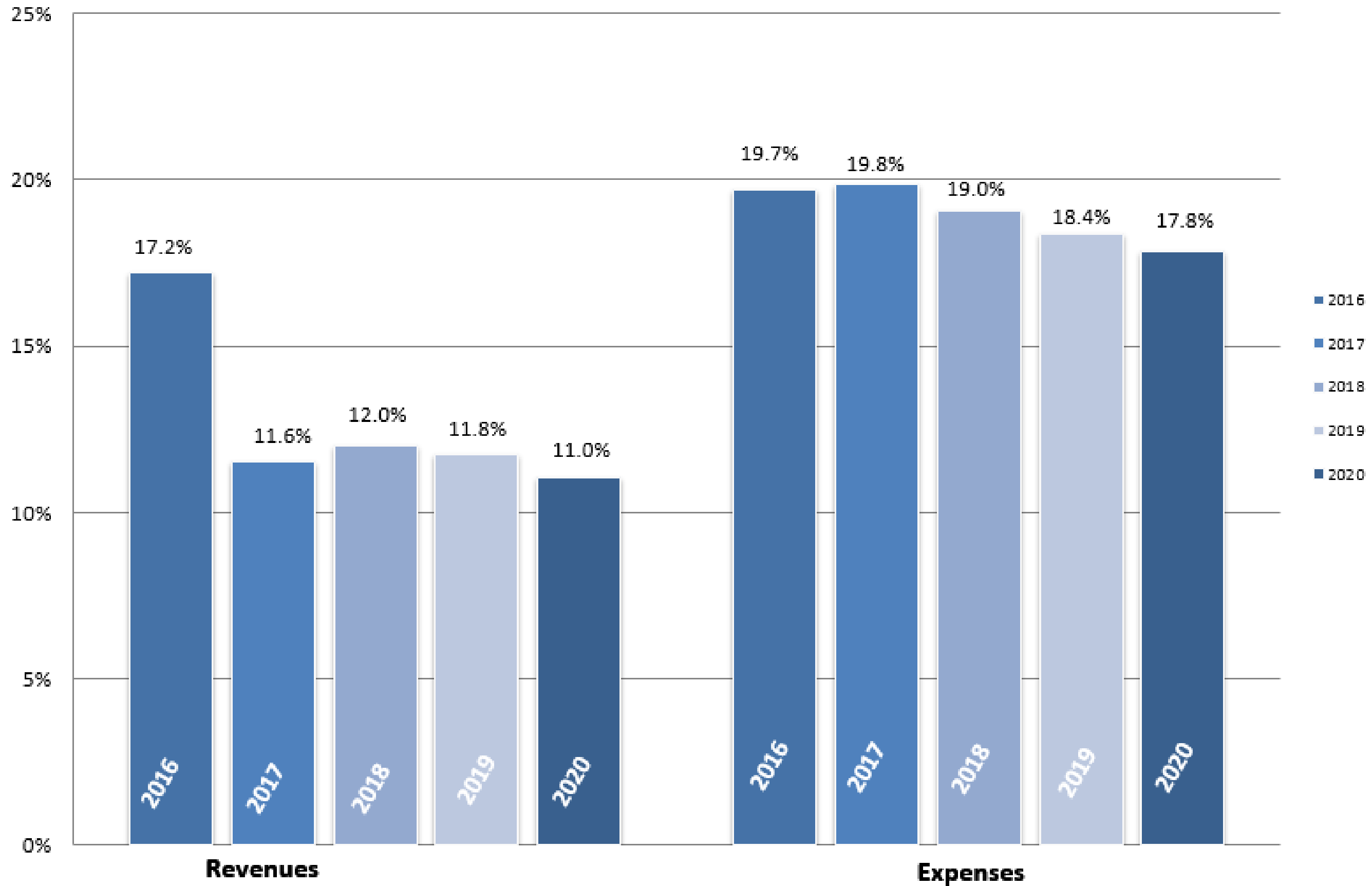
YTD Revenue & Expense as a % of Budget
1st Quarter – Fiscal year Ending 12/31/20
 OPERATING FUNDS



Carol Stream Park District

(Chart C-2)

YTD Revenue & Expense as a % of Budget
1st Quarter – Fiscal year Ending 12/31/20
OPERATING FUNDS – 5 Year History



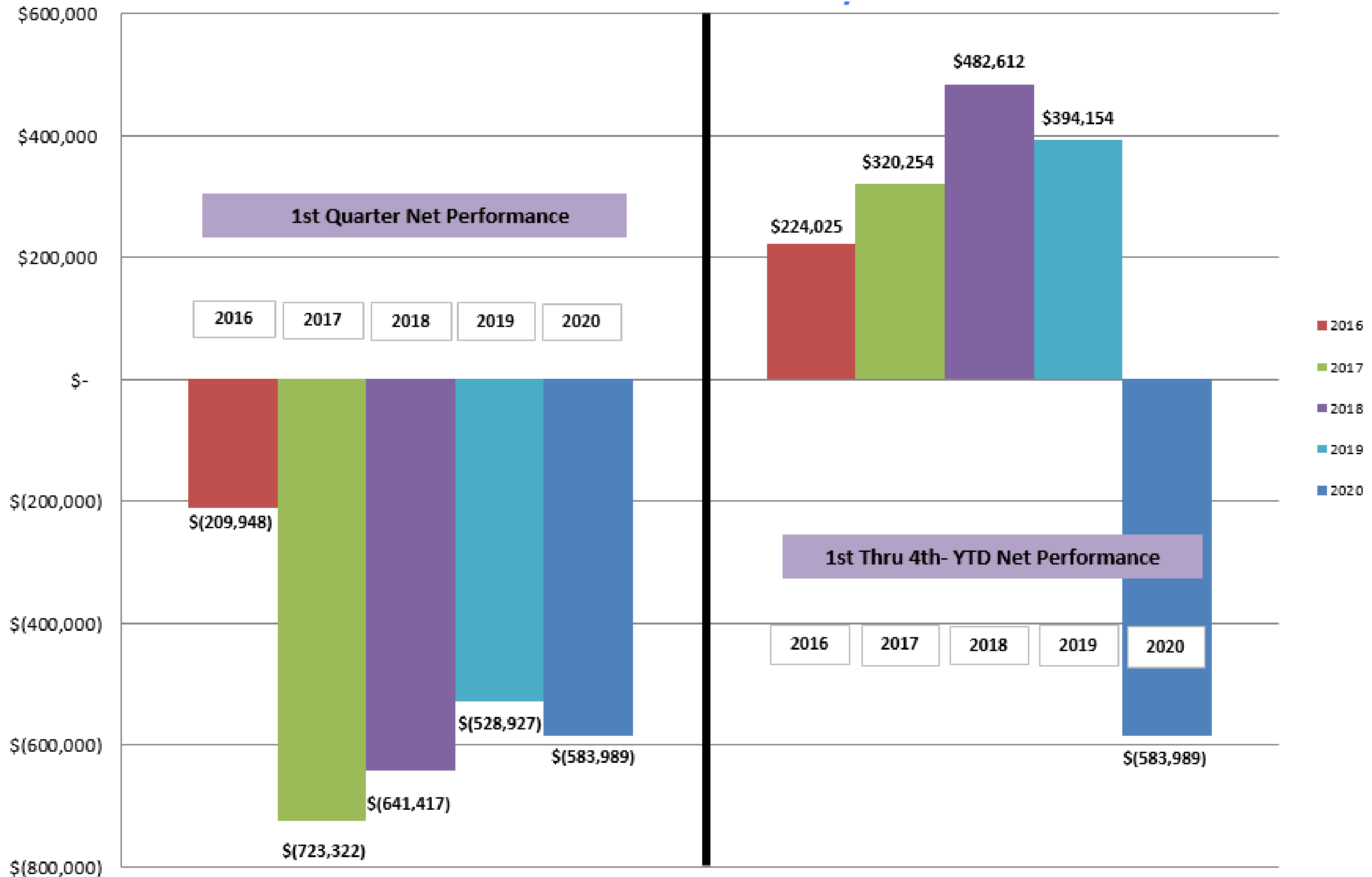
Carol Stream Park District

(Chart C-3)

Net Performance

1st Quarter vs 1st Through 4th YTD – Fiscal Year Ending 12/31/20

OPERATING FUNDS – 5-Year History



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

Refer to Chart D

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

- **First Quarter** net performance of the **Recreation Fund** is (\$108,890); year to date net performance is (\$108,890).
 - First quarter performance is typically negative.
 - There are no tax receipts included during the first quarter.
 - The Recreation Fund was most impacted by the 2017 Active Net Conversion and deferred revenue.
 - This quarter reflects unfavorable performance compared to the same quarter in 2019 due to COVID-19.

- **As the year progresses**, staff is focusing on:
 - ✓ Adjusting to state and federal limitations for reopening facilities and programs
 - ✓ Reinventing programming, and how we provide recreational services
 - ✓ Implement strict cost cutting efforts and new revenue generating opportunities

Carol Stream Park District

(Chart D)

YTD Revenues & Expenses – Monthly Comparisons

1st Quarter – Fiscal year Ending 12/31/20

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

Fiscal 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%	\$ 2,017,508	33.9%	\$ 1,915,839	32.2%	\$ 970,735	16.3%	\$ 5,868,250	98.7%	\$ 5,946,852
	Expense	\$ 253,966	\$ 342,117	\$ 445,598	\$ 1,041,681	17.9%	\$ 1,563,435	26.8%	\$ 1,675,741	28.8%	\$ 1,470,119	25.2%	\$ 5,750,976	98.7%	\$ 5,825,193
	Net	\$ 60,842	\$ (25,797)	\$ (112,559)	\$ (77,513)		\$ 454,074		\$ 240,098		\$ (499,384)		\$ 117,274		\$ 121,659
2020	Revenue	\$ 329,155	\$ 368,468	\$ 252,280	\$ 949,904	15.9%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 949,904	15.9%	5,974,574.15
	Expense	\$ 263,409	\$ 428,741	\$ 366,643	\$ 1,058,794	17.9%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 1,058,794	17.9%	5,908,337.40
	Net	\$ 65,746	\$ (60,273)	\$ (114,363)	\$ (108,890)		\$ -		\$ -		\$ -		\$ (108,890)		\$ 66,237

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 \$949,904 and represents 15.9% of the annual budget.
- YTD expenses are \$1,058,794 and represents 17.9% of the annual budget.

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

Refer to Chart D-2

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

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

Net Performance – 5 Year History (First Quarter vs. First Thru Fourth Quarters)

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 (Jan-Feb-Mar).
- The graph on the right includes NET performance through the fourth quarters (Jan–Dec).

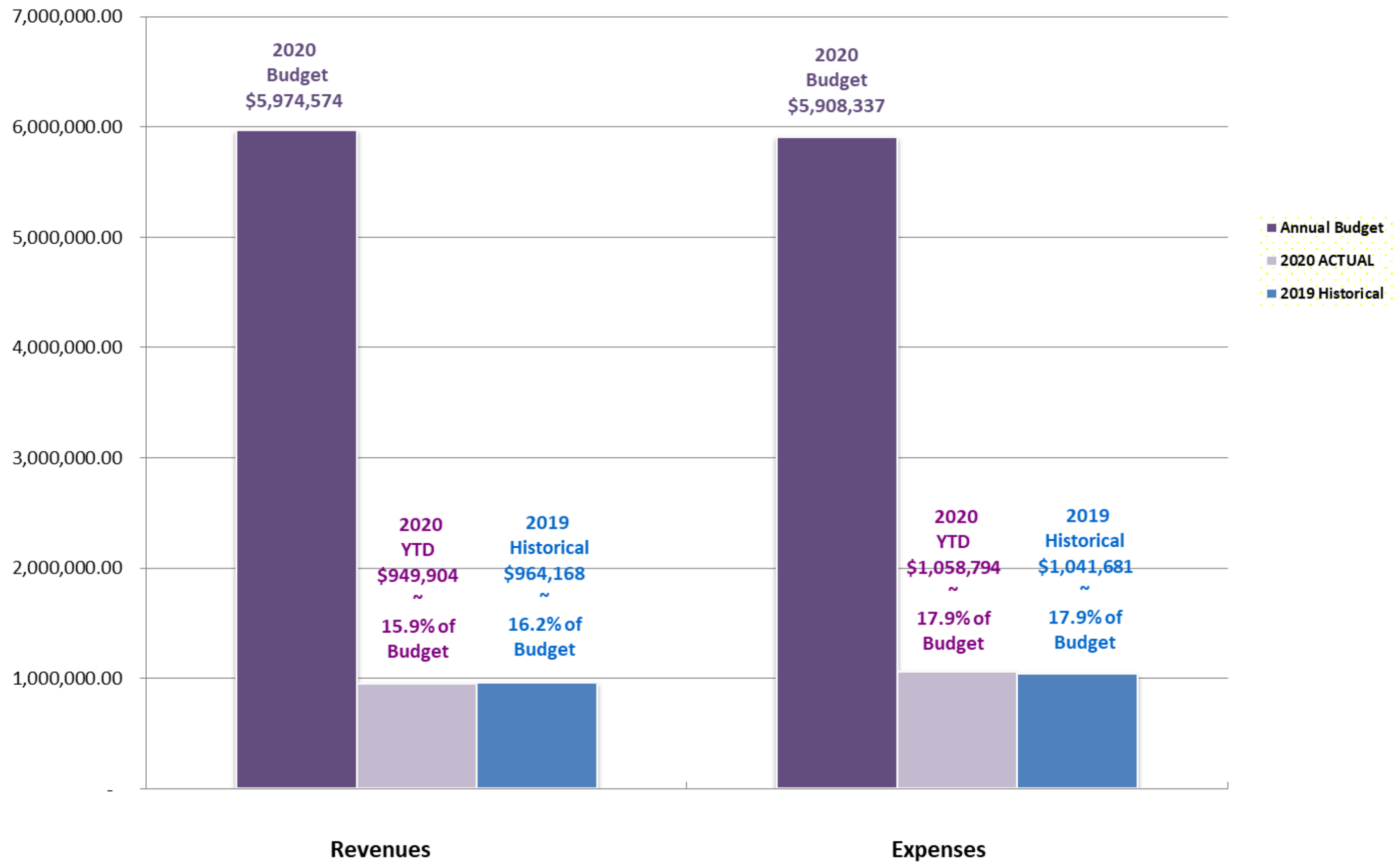
Carol Stream Park District

(Chart D-1)

YTD Revenue & Expenses as a % of Budget

1st Quarter – Fiscal year Ending 12/31/20

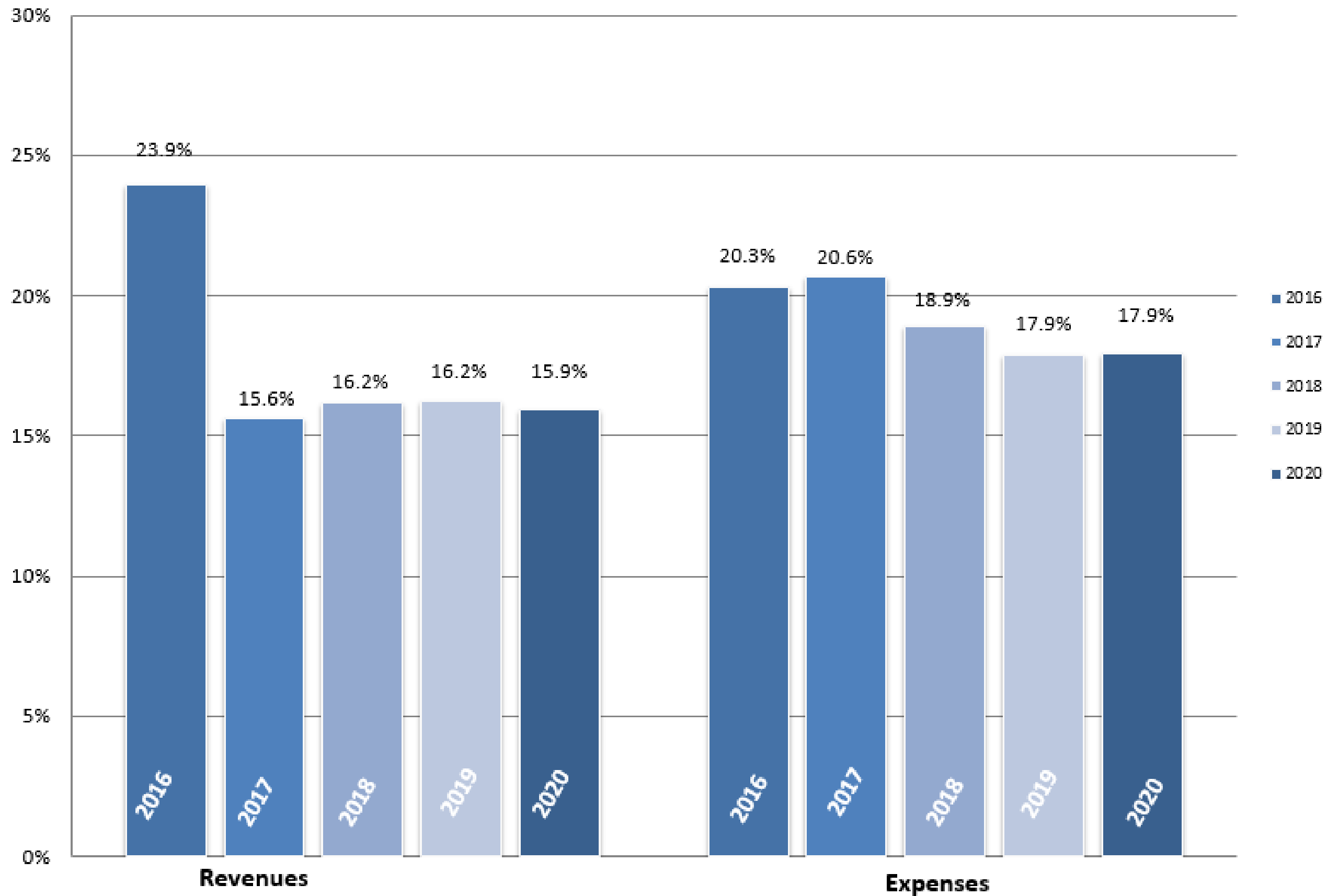
RECREATION FUND



Carol Stream Park District

(Chart D-2)

YTD Revenue & Expense as a % of Budget
1st Quarter – Fiscal year Ending 12/31/20
RECREATION FUNDS – 5-Year History



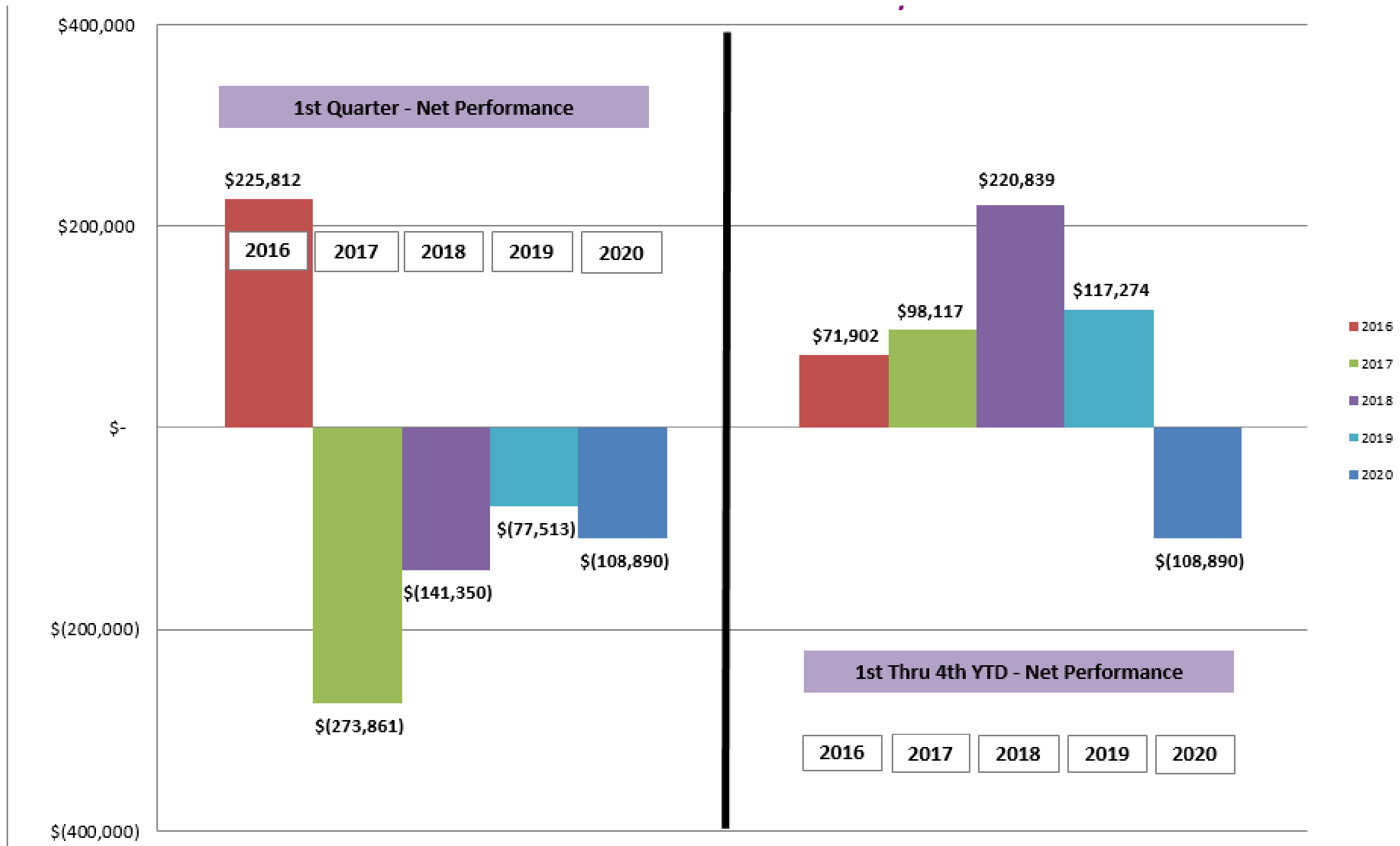
Carol Stream Park District

Net Performance

1st Quarter – Fiscal year Ending 12/31/20

RECREATION FUND – 5-Year History

(Chart D-3)



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:

One bond and interest payment was made in the first quarter totaling \$17,937.50:

- 2008F \$17,937.50
-
- These payments are in line with our debt schedule; tax receipts are levied to make these payments.

Carol Stream Park District
Comparison of Monthly Capital, Cap-Exempt, & Special Recreation Funds
1st Quarter – Fiscal year Ending 12/31/20

(Chart E)

Fiscal Year	January	February	March	1st Quarter Totals	2nd Quarter Totals	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL
2011 Revenue	\$ 2,912	\$ 408	\$ 442	\$ 3,763	\$ 1,543,839	\$ 1,479,328	\$ 8,084,388	\$ 11,111,318
Expense	\$ 45,704	\$ 144,611	\$ 511,187	\$ 701,501	\$ 3,268,339	\$ 1,429,861	\$ 2,769,747	\$ 8,169,448
Net	\$ (42,791)	\$ (144,203)	\$ (510,745)	\$ (697,739)	\$ (1,724,500)	\$ 49,468	\$ 5,314,641	\$ 2,941,870
2012 Revenue	\$ 16,961	\$ 873	\$ 861	\$ 18,695	\$ 1,847,329	\$ 1,574,986	\$ 446,997	\$ 3,888,007
Expense	\$ 24,890	\$ 531,401	\$ 705,046	\$ 1,261,338	\$ 3,129,922	\$ 2,305,235	\$ 6,644,325	\$ 13,340,819
Net	\$ (7,929)	\$ (530,528)	\$ (704,186)	\$ (1,242,643)	\$ (1,282,593)	\$ (730,249)	\$ (6,197,327)	\$ (9,452,812)
2013 Revenue	\$ 8,284	\$ 197	\$ 15,309,507	\$ 15,317,988	\$ 1,617,955	\$ 1,486,945	\$ 592,649	\$ 19,015,537
Expense	\$ 2,258,077	\$ 1,556,500	\$ 1,404,873	\$ 5,219,450	\$ 1,479,982	\$ 4,657,364	\$ 3,605,840	\$ 14,962,636
Net	\$ (2,249,793)	\$ (1,556,303)	\$ 13,904,634	\$ 10,098,538	\$ 137,973	\$ (3,170,419)	\$ (3,013,192)	\$ 4,052,901
2014 Revenue	\$ 1,000,449	\$ 397	\$ 75,452	\$ 1,076,298	\$ 2,071,365	\$ 1,858,541	\$ 1,306,951	\$ 6,313,155
Expense	\$ 132,063	\$ 418,365	\$ 355,421	\$ 905,849	\$ 1,232,402	\$ 1,946,807	\$ 3,598,705	\$ 7,683,762
Net	\$ 868,386	\$ (417,968)	\$ (279,969)	\$ 170,449	\$ 838,963	\$ (88,266)	\$ (2,291,754)	\$ (1,370,608)
2015 Revenue	\$ 141	\$ 302	\$ 99	\$ 541	\$ 2,225,965	\$ 1,997,931	\$ 658,252	\$ 4,882,688
Expense	\$ 130,116	\$ 97,776	\$ 101,201	\$ 329,094	\$ 1,074,003	\$ 824,760	\$ 3,272,047	\$ 5,499,903
Net	\$ (129,976)	\$ (97,475)	\$ (101,102)	\$ (328,552)	\$ 1,151,962	\$ 1,173,170	\$ (2,613,795)	\$ (617,215)
2016 Revenue	\$ 115	\$ 5,251	\$ 96	\$ 5,462	\$ 2,417,244	\$ 2,087,583	\$ 331,267	\$ 4,841,556
Expense	\$ 65,300	\$ 110,934	\$ 137,668	\$ 313,902	\$ 1,493,934	\$ 1,020,624	\$ 3,634,390	\$ 6,462,850
Net	\$ (65,185)	\$ (105,683)	\$ (137,572)	\$ (308,440)	\$ 923,310	\$ 1,066,959	\$ (3,303,123)	\$ (1,621,294)
2017 Revenue	\$ 5,295	\$ 2,086	\$ 424	\$ 7,805	\$ 2,581,166	\$ 2,332,412	\$ 147,052	\$ 5,068,435
Expense	\$ 8,172	\$ 112,914	\$ 120,432	\$ 241,518	\$ 1,577,168	\$ 592,324	\$ 3,560,179	\$ 5,971,189
Net	\$ (2,876)	\$ (110,828)	\$ (120,009)	\$ (233,713)	\$ 1,003,998	\$ 1,740,088	\$ (3,413,127)	\$ (902,754)
2018 Revenue	\$ 3,566	\$ 3,826	\$ 488	\$ 7,880	\$ 2,799,217	\$ 2,272,188	\$ 254,507	\$ 5,333,792
Expense	\$ 14,519	\$ 19,826	\$ 97,903	\$ 132,247	\$ 1,182,023	\$ 393,179	\$ 3,893,564	\$ 5,601,013
Net	\$ (10,954)	\$ (15,999)	\$ (97,415)	\$ (124,367)	\$ 1,617,194	\$ 1,879,009	\$ (3,639,057)	\$ (267,221)
2019 Revenue	\$ 2,721	\$ 5,636	\$ 8,615	\$ 16,972	\$ 2,760,968	\$ 2,641,252	\$ 311,884	\$ 5,731,076
Expense	\$ 22,102	\$ 53,799	\$ 43,839	\$ 119,739	\$ 1,540,303	\$ 562,703	\$ 4,135,842	\$ 6,358,587
Net	\$ (19,381)	\$ (48,163)	\$ (35,223)	\$ (102,767)	\$ 1,220,665	\$ 2,078,549	\$ (3,823,958)	\$ (627,511)
2020 Revenue	\$ 2,394	\$ 182,890	\$ (172,296)	\$ 12,988	\$ -	\$ -	\$ -	\$ 12,988
Expense	\$ 27,096	\$ 26,766	\$ 5,135	\$ 58,997	\$ -	\$ -	\$ -	\$ 58,997
Net	\$ (24,703)	\$ 156,125	\$ (177,431)	\$ (46,009)	\$ -	\$ -	\$ -	\$ (46,009)

Capital & Cap-Exempt Funds Include:

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

Investments for Fiscal 2020

Refer to Chart F

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

- Average interest earned during the first quarter was **2.114%**. A conservative increase in interest earnings has leveled off:
 - The cumulative average for interest earned in 2019 was 2.342%
 - The cumulative average for interest earned in 2018 was 1.758%
 - The cumulative average for interest earned in 2017 was 1.083%
 - The cumulative average for interest earned in 2016 was 0.504%
 - The cumulative average for interest earned in 2015 was 0.403%
 - The cumulative average for interest earned in 2014 was 0.320%
 - The cumulative average for interest earned in 2013 was 0.211%
 - The cumulative average for interest earned in 2012 was 0.299%

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

Carol Stream Park District
Investments
1st Quarter – Fiscal year Ending 12/31/20

(Chart F)

Illinois Trust	Fund Balance Investments	TERM	RATE	2020 YTD BALANCE INVESTED	2020 Actual Interest RECEIVED
Illinois Trust \$	Total Illinois Trust [Fund Balance ('savings')]	Q1/20	2.642%	\$ 971,000.00	\$ 14,278.00
PMA	Capital Repair/Replacement Investments	TERM	RATE	2020 YTD BALANCE INVESTED	2020 Actual Interest RECEIVED
R/R \$	Total Repair/Replacement	Q1/20	2.230%	\$ 977,400.00	\$ 13,320.97
	TOTAL INVESTMENTS			\$ 1,948,400.00	\$ 27,598.97
3/31/2020	iPRIME Funds (Liquid \$-R/R)	Q1/20	1.470%	\$ 152,562.72	\$ 3,520.37
	TOTAL CAPITAL + FUND BALANCE \$			\$ 2,100,962.72	\$ 31,119.34
				2020 YTD BALANCE INVESTED/LIQUID	2020 Actual Interest RECEIVED
	<u>Includes Liquid Capital \$</u>		<u>avg %</u>		
		Q1	2.114%		
	* NOTE: Only grant dollars earmarked for capital projects remain [R/R \$/iPRIME Funds].				

Recreation/Operational Repair & Replacement Fund

Refer to Chart G

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

General/Operational Repair & Replacement Fund

Refer to Chart H

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

Combined Recreation & General Operational Repair & Replacement Fund

Refer to Chart I

- Snapshot of the unaudited year end balances of both the General and Recreational Repair & Replacement Funds.
 - ✓ Balance of the General Operational R&R Fund is \$115,466.68
 - ✓ Balance of the Recreation Operational R&R Fund is \$413,727.96

Carol Stream Park District
Recreation Operational Repair/Replacement
1st Quarter – Fiscal year Ending 12/31/20

(Chart G)

	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	Capital - Concessions-SRC	Totals	AS OF
	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	12-793		3/31/2020
12/31/2011		-	-	-	-	-	-	-	-	-	-	-	-	-	EB 2011
Revenues		8,000.00	-	-	-	-	-	-	-	-	-	-	-	8,000.00	Revenues
Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
12/31/2012		8,000.00	-	-	-	-	-	-	-	-	-	-	-	8,000.00	EB 2012
Revenues		4,000.00	-	-	16,753.33	-	-	-	-	-	-	-	-	20,753.33	Revenues
Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
12/31/2013		12,000.00	-	-	16,753.33	-	-	-	-	-	-	-	-	28,753.33	EB 2013
Revenues		-	-	35,000.00	11,585.29	-	-	-	-	-	-	-	-	46,585.29	Revenues
Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
12/31/2014		12,000.00	-	35,000.00	28,338.62	-	-	-	-	-	-	-	-	75,338.62	EB 2014
Revenues		8,000.00	-	35,000.00	10,872.03	-	-	-	-	-	-	-	-	53,872.03	Revenues
Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
12/31/2015	-	20,000.00	-	70,000.00	39,210.65	-	-	-	-	-	-	-	-	129,210.65	EB 2015
Revenues	-	4,000.00	-	35,000.00	18,216.35	1,217.24	-	6,076.00	3,207.75	-	-	-	-	67,717.34	Revenues
Expenditures	-	-	-	-	(7,023.32)	-	-	-	-	-	-	-	-	(7,023.32)	Expenditures
12/31/2016	-	24,000.00	-	105,000.00	50,403.68	1,217.24	-	6,076.00	3,207.75	-	-	-	-	189,904.67	EB 2016
Revenues	13,942.00	4,000.00	-	35,000.00	47,469.56	3,445.25	390.00	7,393.75	3,184.25	-	-	-	-	114,824.81	Revenues
Expenditures	(5,567.00)	-	-	-	(12,647.54)	-	-	(4,370.00)	-	-	-	-	-	(22,584.54)	Expenditures
12/31/2017	8,375.00	28,000.00	-	140,000.00	85,225.70	4,662.49	390.00	9,099.75	6,392.00	-	-	-	-	282,144.94	EB 2017
Revenues	16,422.50	4,000.00	-	35,000.00	47,143.00	3,005.00	1,505.00	7,828.50	2,741.75	1,355.13	3,516.98	-	-	122,517.86	Revenues
Expenditures	(4,390.00)	-	-	-	(44,633.83)	(140.11)	-	(4,570.00)	(1,545.92)	-	-	-	-	(55,279.86)	Expenditures
12/31/2018	20,407.50	32,000.00	-	175,000.00	87,734.87	7,527.38	1,895.00	12,358.25	7,587.83	1,355.13	3,516.98	-	-	349,382.94	EB 2018
Revenues	19,059.25	-	4,964.60	35,000.00	39,651.35	2,962.37	1,584.00	7,315.75	2,882.50	1,482.98	3,869.89	70.08	-	118,842.77	Revenues
Expenditures	(2,367.91)	-	-	(14,685.00)	(19,519.60)	(6,270.00)	-	(12,270.00)	-	-	-	-	-	(55,112.51)	Expenditures
12/31/2019	37,098.84	32,000.00	4,964.60	195,315.00	107,866.62	4,219.75	3,479.00	7,404.00	10,470.33	2,838.11	7,386.87	70.08	-	413,113.20	EB 2019
Revenues	-	-	-	-	2,380.00	-	-	-	-	-	-	-	-	2,380.00	Revenues
Expenditures	-	-	(1,065.47)	-	(699.77)	-	-	-	-	-	-	-	-	(1,765.24)	Expenditures
12/30/2020	37,098.84	32,000.00	3,899.13	195,315.00	109,546.85	4,219.75	3,479.00	7,404.00	10,470.33	2,838.11	7,386.87	70.08	-	413,727.96	EB 2020

Carol Stream Park District
General Operational Repair/Replacement
1st Quarter – Fiscal year Ending 12/31/20

(Chart H)

	General	Bark Park	IT Replace / Summary	Totals	AS OF
	11-7XX	11-724	11-713		3/31/2020
12/31/2011	-	-	-	-	EB 2011
Revenues	91,303.88	-	-	91,303.88	Revenues
Expenditures	(67,107.74)	-	-	(67,107.74)	Expenditures
12/31/2012	24,196.14	-	-	24,196.14	EB 2012
Revenues	16,414.58	-	-	16,414.58	Revenues
Expenditures	(1,450.85)	-	-	(1,450.85)	Expenditures
12/31/2013	39,159.87	-	-	39,159.87	EB 2013
Revenues	4,322.86	-	-	4,322.86	Revenues
Expenditures	(459.99)	-	-	(459.99)	Expenditures
12/31/2014	43,022.74	-	-	43,022.74	EB 2014
Revenues	6,834.97	-	-	6,834.97	Revenues
Expenditures	(30,916.54)	-	-	(30,916.54)	Expenditures
12/31/2015	18,941.17	-	-	18,941.17	EB 2015
Revenues	10,669.11	3,000.00	16,750.00	30,419.11	Revenues
Expenditures	-	-	-	-	Expenditures
12/31/2016	29,610.28	3,000.00	16,750.00	49,360.28	EB 2016
Revenues	5,518.63	-	12,300.00	17,818.63	Revenues
Expenditures	(9,348.00)	-	-	(9,348.00)	Expenditures
12/31/2017	25,780.91	3,000.00	29,050.00	57,830.91	EB 2017
Revenues	15,141.33	1,515.00	12,750.00	29,406.33	Revenues
Expenditures	-	-	-	-	Expenditures
12/31/2018	40,922.24	4,515.00	41,800.00	87,237.24	EB 2018
Revenues	14,707.45	2,085.00	12,150.00	28,942.45	Revenues
Expenditures	-	(2,021.57)	-	(2,021.57)	Expenditures
12/31/2019	55,629.69	4,578.43	53,950.00	114,158.12	EB 2019
Revenues	1,499.09	-	-	1,499.09	Revenues
Expenditures	-	(190.53)	-	(190.53)	Expenditures
12/31/2020	57,128.78	4,387.90	53,950.00	115,466.68	EB 2020

Carol Stream Park District

(Chart I)

ALL Operational Repair & Replacement Funds – SNAPSHOT YTD
 1st Quarter – Fiscal year Ending 12/31/20

General Operational Repair/Replacement

	General	Bark Park	IT Replace / Summary	Totals	AS OF
	11-7XX	11-724	11-713		3/31/2020
12/31/2019	55,629.69	4,578.43	53,950.00	114,158.12	EB 2019
Revenues	1,499.09	-	-	1,499.09	Revenues
Expenditures	-	(190.53)	-	(190.53)	Expenditures
12/31/2020	57,128.78	4,387.90	53,950.00	115,466.68	EB 2020

Recreation Operational Repair/Replacement

	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	Capital - Concessions- SRC	Totals	AS OF
	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	12-793		3/31/2020
12/31/2019	37,098.84	32,000.00	4,964.60	195,315.00	107,866.62	4,219.75	3,479.00	7,404.00	10,470.33	2,838.11	7,386.87	70.08	-	413,113.20	EB 2019
Revenues	-	-	-	-	2,380.00	-	-	-	-	-	-	-	-	2,380.00	Revenues
Expenditures	-	-	(1,065.47)	-	(699.77)	-	-	-	-	-	-	-	-	(1,765.24)	Expenditures
12/30/2020	37,098.84	32,000.00	3,899.13	195,315.00	109,546.85	4,219.75	3,479.00	7,404.00	10,470.33	2,838.11	7,386.87	70.08	-	413,727.96	EB 2020