



Quarterly Treasurer's Report
Fiscal Year Ending December 31, 2024
First Quarter

Presented To: Finance Committee and Park Commissioners

From: Lisa Scumaci, Director of Finance & IT



The following is the **Quarterly Treasurer's Report** for the Carol Stream Park District for the first quarter of fiscal year ending December 31, 2024.

Current Fund Balance

Refer to Chart A

- The opening fund balances represent unaudited values.
- The ancillary funds (Paving, FICA, Audit, Liability, and IMRF) are charted 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 \$7,290,088**. 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 \$3,559,221**. This compares favorably to the 2023 first quarter ending balance of \$3,250,340. Operating funds include:

<i>Corporate/Corporate R&R</i>	<i>FICA</i>
<i>Recreation/Recreation R&R</i>	<i>Audit</i>
<i>Paving & Lighting</i>	<i>IMRF</i>
<i>Liability</i>	

- The **Year-to-Date (YTD) change in the Operating Fund Balance** from beginning balances reflects a decrease of \$1,290,865; this includes the first transfer of \$500,000 from the Corporate Fund to the new Capital Improvement Fund, but compares more unfavorably to the first quarter decrease of \$689,367 in 2023 and the decrease of \$556,809 in 2022.
 - First Quarter typically performs at a loss.
- Total **Capital Dollars** available are \$1,358,845.



Carol Stream Park District

(Chart A)

Current Fund Balance

1st Quarter - Fiscal Year Ending 12/31/24

	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	Cap Impr Fund 32	Capital Fund 42	
1/1/24 Bal: By Fund	\$ 1,503,471	\$ 193,341	\$ 106,624	\$ 115,955	\$ 10,350	\$ 150,692	\$ 149,174	\$ 670,223	\$ 1,950,258	\$ 23,000	\$ 100,000	\$ 1,581,115	\$ -	\$ 571,826	\$ 7,126,028
1/1/24 Bal: Combined Funds	\$ 2,229,606							\$ 2,620,480							
Fund Balance	\$ 2,036,265	\$ 193,341						\$ 670,223	\$ 1,950,258	\$ 23,000	\$ 100,000	\$ 1,581,115	\$ -	\$ 571,826	\$ 7,126,028
January Net	\$ (649,727)	\$ (19,113)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,954	\$ 45,622	\$ 272,717	\$ -	\$ -	\$ 500,000	\$ 1,106,702	\$ 1,265,156
Fund Balance 1/31	\$ 1,386,538	\$ 174,228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 679,177	\$ 1,995,880	\$ 295,717	\$ 100,000	\$ 1,581,115	\$ 500,000	\$ 1,678,529	\$ 8,391,184
February Net	\$ (247,479)	\$ 837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,524	\$ (51,420)	\$ (28,484)	\$ -	\$ -	\$ -	\$ (561,327)	\$ (880,350)
Fund Balance 2/28	\$ 1,139,059	\$ 175,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 686,701	\$ 1,944,459	\$ 267,233	\$ 100,000	\$ 1,581,115	\$ 500,000	\$ 1,117,201	\$ 7,510,834
March Net	\$ (157,319)	\$ (15,237)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,607	\$ (222,114)	\$ (50,893)	\$ -	\$ (4,400)	\$ (21,033)	\$ 241,644	\$ (220,745)
Fund Balance 3/31	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
April Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 4/30	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
May Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 5/31	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
June Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 6/30	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
July Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 7/31	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
August Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 8/31	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
September Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 9/30	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
October Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 10/31	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
November Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 11/30	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
December Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
YTD Fund Balance	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
	Corporate/CorpR&R/Ancillary							Recreation/RecR&R							
YTD Combined Fund Balance:	\$ 1,141,567							\$ 2,417,654							
Budgeted Ending Bal - CORP	\$ 1,042,298	\$ 180,030	\$ 85,624	\$ 118,321	\$ 8,390	\$ 110,508	\$ 123,068	\$ 692,202	\$ 1,979,542	\$ (191,723)	\$ 100,000	\$ 1,558,245	\$ 458,645	\$ (335,834.82)	\$ 5,929,314
Budgeted Ending Bal - CORP & ANCILLARY	\$ 1,668,238							\$ 2,671,743							
Target of 5/12	\$ 1,286,903	\$ 200,000	per plans	\$ 149,014	\$ 8,942	\$ 97,368	\$ 117,544	\$ 500,000	\$ 2,724,009	per plans	\$ 100,000	per debt	per plans	per plans	
	Fund 10	Fund 11	Fund 21	Fund 22	Fund 23	Fund 24	Fund 26	Fund 12	Fund 20	Fund 25	Fund 29	Fund 30	Fund 32	Fund 42	

* Target Balance for Compined Corporate and Ancillary Funds is: \$ 1,859,772

Operating Fund Beg Balance: \$ 4,850,086
 Operating Fund End Balance: \$ 3,559,221
 Change in Operating Balance: \$ (1,290,865)



Year-to-Date (YTD) Revenues and Expenses – Monthly Comparison – ALL FUNDS

Refer to Chart B

- This chart 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.
- **First Quarter net performance including all funds is \$164,060**
 - First quarter performance is typically negative unless there has been a bond issuance.
 - Performance is dissimilar to 2023 due various 2023 year end accruals for capital expenditures of @\$1.1 million and their subsequent reversals in the first quarter of 2024. Without the offsetting payments in the first quarter, these expenditure credits have presented a positive balance.
 - Without these accrual reversals, the net performance would present as (\$1,252,171). This would still be dissimilar to 2023 due to large capital payments for Community Park.



Carol Stream Park District
YTD Revenue & Expense - Monthly Comparison
1st Quarter - Fiscal Year Ending 12/31/24

(Chart B)

ALL FUNDS - Corresponds to Chart B-1

Fiscal Year		January	February	March	1st Quarter Totals	2nd Quarter Totals	First Half Totals	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL
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	\$ 353,030	\$ 590,386	\$ 75,581	\$ 1,018,997	\$ 4,990,270	\$ 6,009,267	\$ 4,939,804	\$ 826,318	\$ 11,775,390
	Expense	\$ 431,256	\$ 651,719	\$ 565,918	\$ 1,648,893	\$ 2,332,723	\$ 3,981,616	\$ 1,748,726	\$ 6,140,567	\$ 11,870,908
	Net	\$ (78,226)	\$ (61,333)	\$ (490,336)	\$ (629,896)	\$ 2,657,547	\$ 2,027,652	\$ 3,191,078	\$ (5,314,248)	\$ (95,518)
2021	Revenue	\$ 149,816	\$ 167,387	\$ 193,591	\$ 510,793	\$ 9,500,949	\$ 10,011,742	\$ 5,675,819	\$ 952,812	\$ 16,640,373
	Expense	\$ 305,787	\$ 434,605	\$ 457,807	\$ 1,198,200	\$ 2,705,855	\$ 3,904,055	\$ 2,450,729	\$ 6,410,267	\$ 12,765,051
	Net	\$ (155,971)	\$ (267,219)	\$ (264,217)	\$ (687,407)	\$ 6,795,094	\$ 6,107,687	\$ 3,225,090	\$ (5,457,455)	\$ 3,875,322
2022	Revenue	\$ 273,426	\$ 249,802	\$ 218,513	\$ 741,740	\$ 7,759,627	\$ 8,501,367	\$ 6,031,371	\$ 1,329,867	\$ 15,862,604
	Expense	\$ 392,272	\$ 548,272	\$ 583,611	\$ 1,524,154	\$ 3,489,412	\$ 5,013,566	\$ 2,908,450	\$ 8,225,530	\$ 16,147,546
	Net	\$ (118,846)	\$ (298,470)	\$ (365,099)	\$ (782,414)	\$ 4,270,215	\$ 3,487,801	\$ 3,122,920	\$ (6,895,663)	\$ (284,942)
2023	Revenue	\$ 374,243	\$ 364,362	\$ 436,339	\$ 1,174,944	\$ 7,475,911	\$ 8,650,855	\$ 6,867,687	\$ 1,653,849	\$ 17,172,391
	Expense	\$ 440,710	\$ 625,866	\$ 895,699	\$ 1,962,275	\$ 3,858,327	\$ 5,820,602	\$ 3,420,975	\$ 9,549,012	\$ 18,790,589
	Net	\$ (66,466)	\$ (261,505)	\$ (459,360)	\$ (787,331)	\$ 3,617,585	\$ 2,830,253	\$ 3,446,712	\$ (7,895,163)	\$ (1,618,197)
2024	Revenue	\$ 480,044	\$ 381,860	\$ 757,243	\$ 1,619,146	\$ -	\$ 1,619,146	\$ -	\$ -	\$ 1,619,146
	Expense	\$ (785,112)	\$ 1,262,210	\$ 977,989	\$ 1,455,086	\$ -	\$ 1,455,086	\$ -	\$ -	\$ 1,455,086
	Net	\$ 1,265,156	\$ (880,350)	\$ (220,745)	\$ 164,060	\$ -	\$ 164,060	\$ -	\$ -	\$ 164,060



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

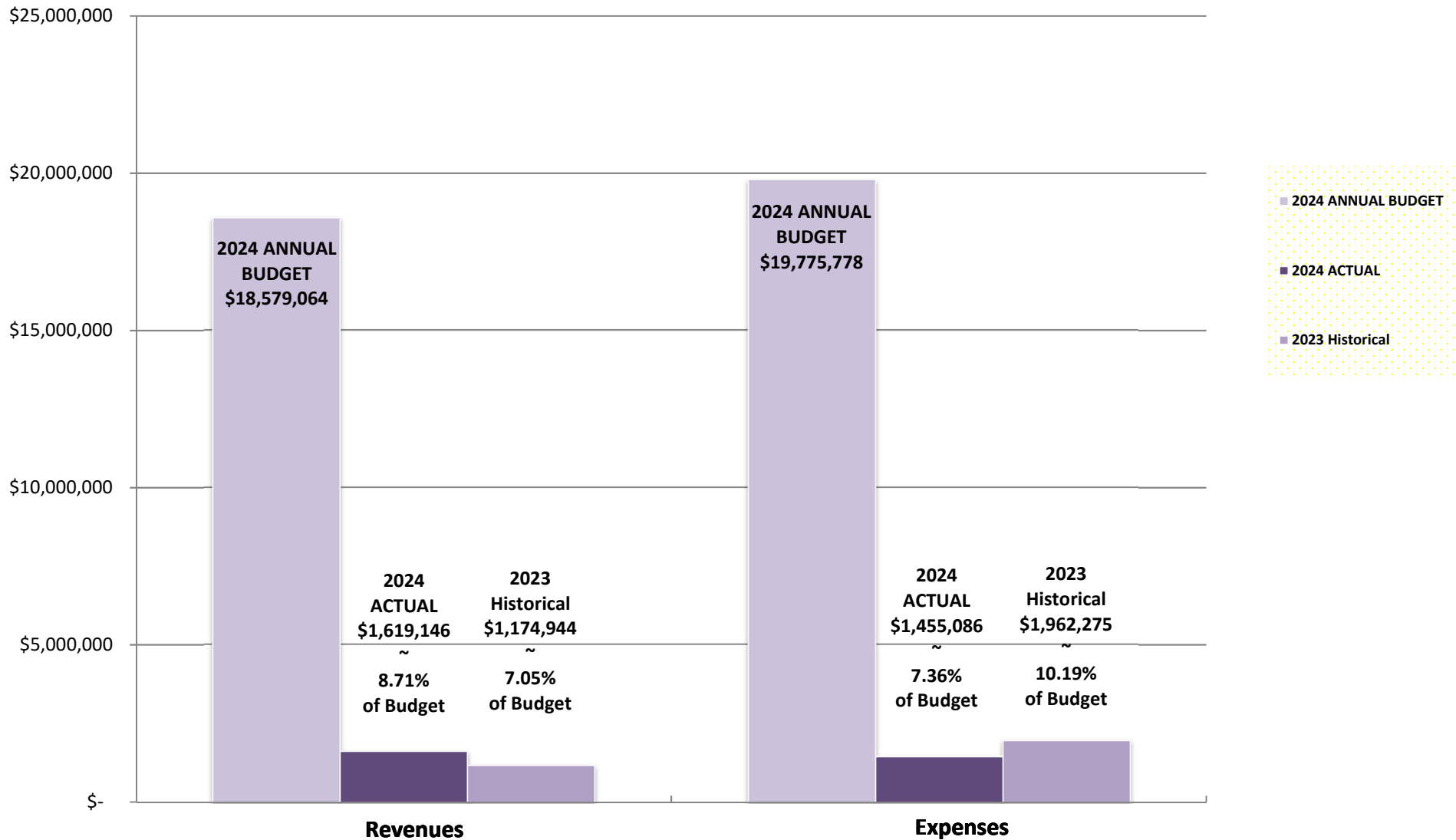
Refer to Chart B-1

- Similar to the spreadsheet in Chart B, this chart includes Year-to-Date performance compared to budget and includes ALL FUNDS. It also provides the percentage (%) of the budget. Comparative information for 2023 is included for reference.
- This chart reflects Operating, Capital, Cap-Exempt, and Special Recreation revenues and expenses.
- 2024 Year-to-Date revenue is 8.71% of the annual budget, with expenses at 7.36% of the annual budget.



Carol Stream Park District
YTD Revenue & Expense as % of Budget
1st Quarter - Fiscal Year Ending 12/31/24
ALL FUNDS

(Chart B-1)





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

Refer to Chart C

- This chart 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 (\$1,290,865)**
 - The first quarter typically nets negative performance.
 - First quarter performance is somewhat more negative than 2023 when removing the \$500,000 transfer from the Corporate Fund to the new Capital Improvement Fund.



Carol Stream Park District
YTD Revenues & Expense - Monthly Comparisons
1st Quarter - Fiscal Year Ending 12/31/2024

(Chart C)

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

Fiscal Year	January	February	March	1st Quarter Totals	1st Qtr % of Annual Budget	2nd Quarter Totals	2nd Qtr % of Annual Budget	First Half Totals	First Half % of Annual Budget	3rd Quarter Totals	1st-thru 3rd Quarter YTD Totals	1st-3rd Qtrs % of Annual Budget	4th Quarter Totals	YTD Total	1st-4th Qtrs % of Annual Budget	Annual Operating Budget
2015	Revenue \$ 674,382	\$ 357,135	\$ 549,118	\$ 1,580,635	18.8%	\$ 3,379,033	40.2%	\$ 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	25.5%	\$ 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	36.9%	\$ 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	21.4%	\$ 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	39.5%	\$ 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	24.3%	\$ 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	39.9%	\$ 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	24.8%	\$ 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		\$ (216,164)
2019	Revenue \$ 338,554	\$ 340,259	\$ 352,517	\$ 1,031,330	11.8%	\$ 3,438,917	39.2%	\$ 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	27.0%	\$ 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%	\$ 2,114,520	23.2%	\$ 3,120,427	34.2%	\$ 2,379,617	\$ 5,500,044	60.3%	\$ 549,709	\$ 6,049,752	66.4%	\$ 9,114,321
	Expense \$ 404,160	\$ 624,953	\$ 560,783	\$ 1,589,896	17.8%	\$ 1,115,594	12.5%	\$ 2,705,490	30.4%	\$ 1,457,462	\$ 4,162,953	46.7%	\$ 1,723,063	\$ 5,886,016	66.0%	\$ 8,911,720
	Net \$ (53,625)	\$ (217,458)	\$ (312,906)	\$ (583,989)		\$ 998,925		\$ 414,936		\$ 922,155	\$ 1,337,091		\$ (1,173,355)	\$ 163,736		\$ 202,601
2021	Revenue \$ 129,714	\$ 160,521	\$ 193,582	\$ 483,818	7.1%	\$ 3,096,471	45.3%	\$ 3,580,288	52.4%	\$ 3,134,603	\$ 6,714,892	98.3%	\$ 864,629	\$ 7,579,520	110.9%	\$ 6,832,856
	Expense \$ 267,883	\$ 391,555	\$ 411,960	\$ 1,071,398	15.8%	\$ 1,776,161	26.2%	\$ 2,847,559	42.1%	\$ 1,881,839	\$ 4,729,397	69.9%	\$ 1,906,484	\$ 6,635,882	98.1%	\$ 6,766,380
	Net \$ (138,169)	\$ (231,034)	\$ (218,377)	\$ (587,580)		\$ 1,320,310		\$ 732,730		\$ 1,252,765	\$ 1,985,494		\$ (1,041,856)	\$ 943,639		\$ 66,476
2022	Revenue \$ 273,343	\$ 249,727	\$ 325,484	\$ 848,554	10.4%	\$ 3,797,981	46.8%	\$ 4,646,535	57.2%	\$ 3,266,837	\$ 7,913,372	97.4%	\$ 1,175,042	\$ 9,088,414	111.9%	\$ 8,121,516
	Expense \$ 354,502	\$ 487,885	\$ 562,975	\$ 1,405,363	17.7%	\$ 2,248,082	28.3%	\$ 3,653,445	46.1%	\$ 2,481,771	\$ 6,135,217	77.4%	\$ 1,929,830	\$ 8,065,046	101.7%	\$ 7,930,019
	Net \$ (81,160)	\$ (238,158)	\$ (237,492)	\$ (556,809)		\$ 1,549,898		\$ 993,089		\$ 785,066	\$ 1,778,155		\$ (754,787)	\$ 1,023,368		\$ 191,497
2023	Revenue \$ 367,441	\$ 345,978	\$ 425,158	\$ 1,138,577	12.1%	\$ 4,177,316	44.2%	\$ 5,315,894	56.3%	\$ 3,754,164	\$ 9,070,057	96.0%	\$ 1,294,975	\$ 10,365,032	109.7%	\$ 9,444,278
	Expense \$ 410,203	\$ 569,946	\$ 847,795	\$ 1,827,944	19.9%	\$ 2,394,193	26.1%	\$ 4,222,137	46.0%	\$ 2,936,014	\$ 7,158,152	77.9%	\$ 2,302,504	\$ 9,460,656	103.0%	\$ 9,183,818
	Net \$ (42,762)	\$ (223,968)	\$ (422,637)	\$ (689,367)		\$ 1,783,123		\$ 1,093,756		\$ 818,149	\$ 1,911,906		\$ (1,007,530)	\$ 904,376		\$ 260,460
2024	Revenue \$ 350,035	\$ 375,714	\$ 551,857	\$ 1,277,607	12.4%	\$ -	0.0%	\$ 1,277,607	12.4%	\$ -	\$ 1,277,607	12.4%	\$ -	\$ 1,277,607	12.4%	\$ 10,337,230
	Expense \$ 964,299	\$ 666,253	\$ 937,921	\$ 2,568,472	23.7%	\$ -	0.0%	\$ 2,568,472	23.7%	\$ -	\$ 2,568,472	23.7%	\$ -	\$ 2,568,472	23.7%	\$ 10,847,335
	Net \$ (614,263)	\$ (290,539)	\$ (386,063)	\$ (1,290,865)		\$ -		\$ (1,290,865)		\$ -	\$ (1,290,865)		\$ -	\$ (1,290,865)		\$ (510,105)

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



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

[Refer to Chart C-1](#)

- This chart compliments the preceding spreadsheet, and reflects revenue and expenses for Operating Funds.
 - YTD revenues are \$1,277,607 and represent 12.4% of the annual budget.
 - YTD expenses are \$2,568,472 and represent 23.7% 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 chart reflects revenue and expenses for Operating Funds through the first quarter.

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

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

[Refer to Chart C-3](#)

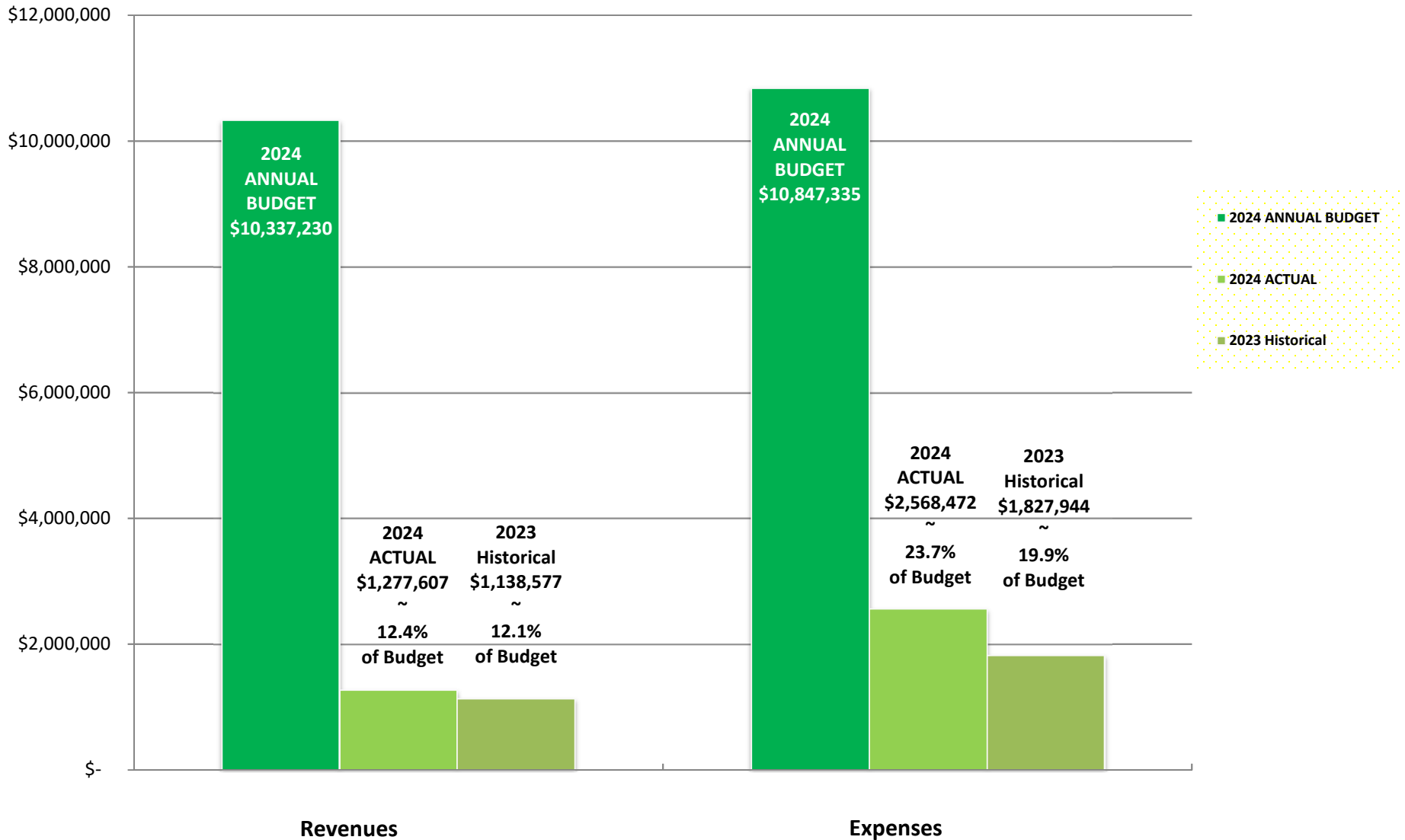
This chart reflects NET performance for Operating Funds for the 1st quarter, as well as the 1st through 4th quarters of the fiscal year.

- The chart on the left includes a 5 year history of net performance **for the first quarter** only (Jan-Feb-Mar).
- The chart 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 12/31/24
OPERATING FUNDS

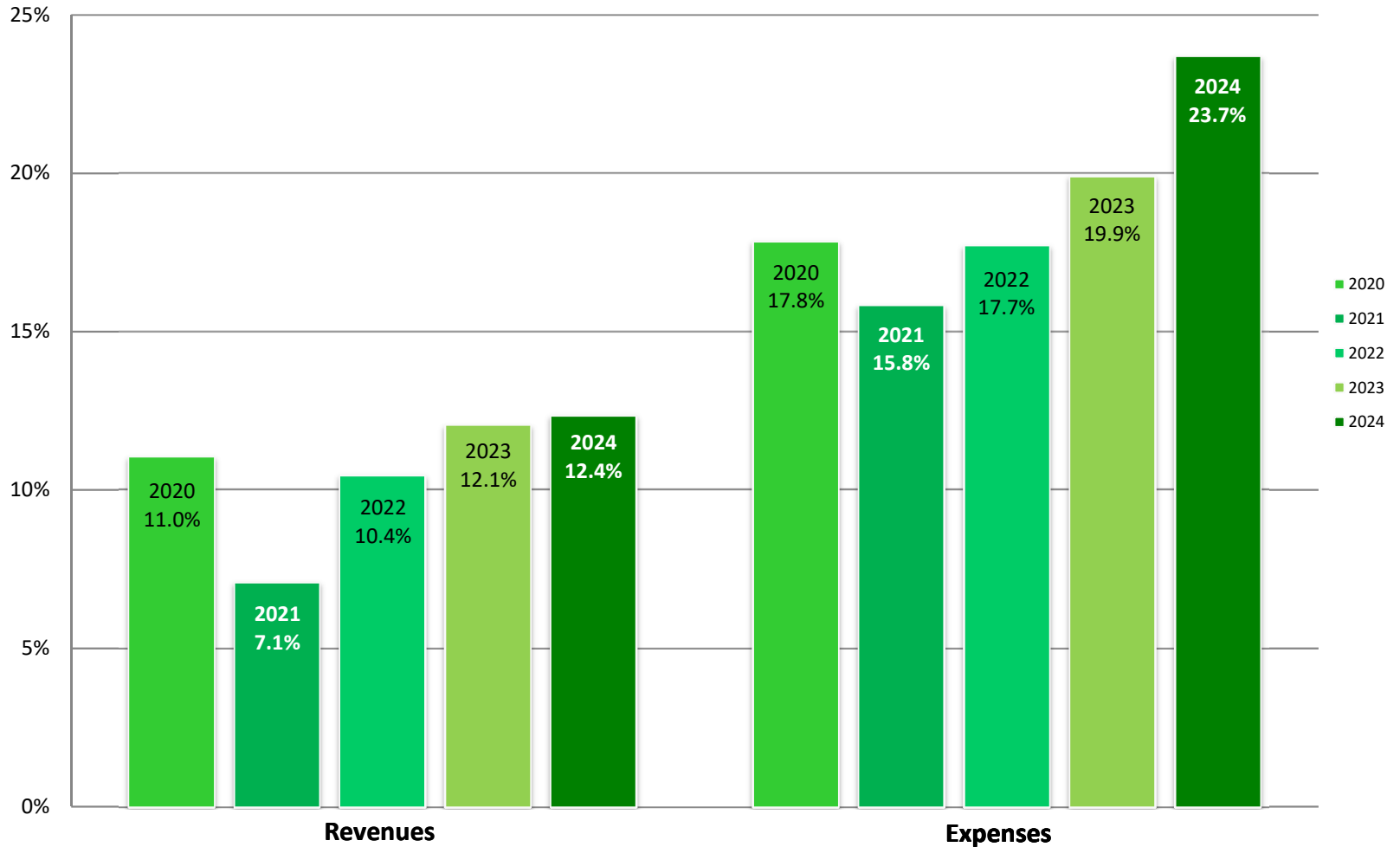
(Chart C-1)





Carol Stream Park District
YTD Revenue & Expense as a % of Budget
1st Quarter - Fiscal Year Ending 12/31/24
OPERATING FUNDS - 5-Year History

(Chart C-2)



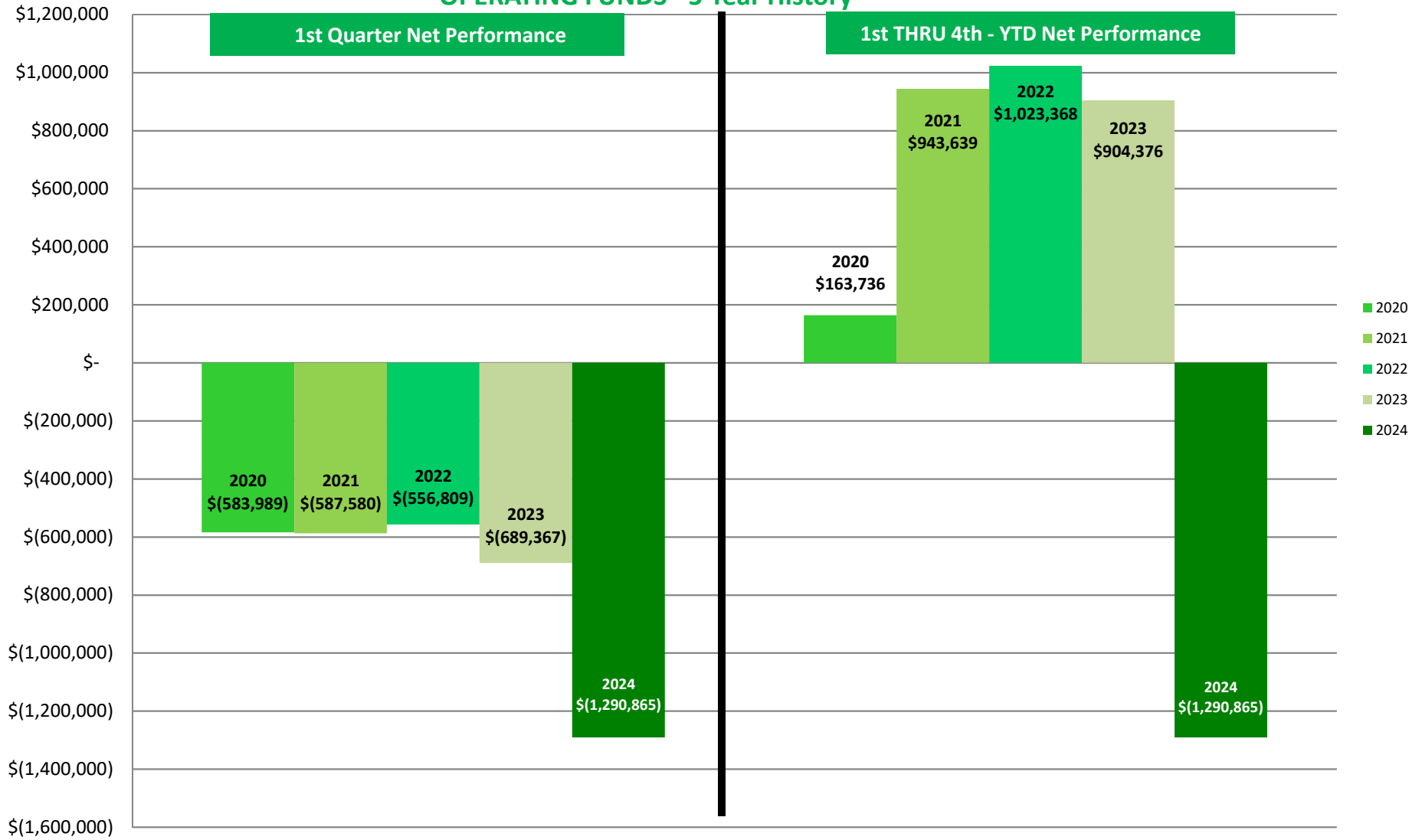


Carol Stream Park District Net Performance

(Chart C-3)

1st Quarter vs. 1st THRU 4th YTD - Fiscal Year Ending 12/31/24

OPERATING FUNDS - 5 Year History





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

Refer to Chart D

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

- **First Quarter** net performance of the **Recreation Fund** (January–March) is (\$227,912).
 - First quarter net performance is typically negative.
 - There are no tax receipts during the first quarter.
 - We continue to utilize a deferred revenue charting system.
 - This quarter reflects less favorable performance compared to the same quarter in 2023, but typical.

- **Early forecasts show that a number of programs are trending ‘at’ or ‘better than budgeted’ revenue levels:**
 - Youth Theater has reached 48% of budget.
 - Gym Rentals have reached 41% of budget.
 - Youth Basketball has reached 96% of budget.
 - Youth Dodgeball has reached 89% of budget.
 - Adult Sports Leagues have reached 27% of budget.
 - Sports Instructional has reached 32% of budget.
 - Preschool has reached 30% of budget.
 - Gymnastics Private Lessons has reached 47% of budget.



Carol Stream Park District
YTD Revenues & Expenses - Monthly Comparisons

(Chart D)

1st Quarter - Fiscal Year Ending 12/31/24

RECREATION FUND - Corresponds to Charts 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	First Half Totals	YTD % of Annual Budget	3rd Quarter Totals	3rd Qtr % of Annl Budget	4th Quarter Totals	4th Qtr % of Annl Budget	1st-4th Qtr YTD Totals	YTD % of Annual Budget	Annual Recreation Budget	
2015	Revenue	\$ 615,479	\$ 327,381	\$ 377,876	\$ 1,320,736	22.8%	\$ 1,851,249	32.0%	\$ 3,171,985	54.8%	\$ 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%	\$ 2,543,686	44.0%	\$ 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		\$ 628,299		\$ (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%	\$ 3,221,027	55.4%	\$ 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%	\$ 2,400,594	41.8%	\$ 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		\$ 820,432		\$ (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%	\$ 2,902,220	49.3%	\$ 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%	\$ 2,633,111	45.6%	\$ 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		\$ 269,109		\$ 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%	\$ 2,938,460	50.2%	\$ 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%	\$ 2,581,772	44.9%	\$ 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		\$ 356,688		\$ 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%	\$ 2,981,676	50.1%	\$ 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%	\$ 2,605,116	44.7%	\$ 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		\$ 376,560		\$ 240,098		\$ (499,384)		\$ 117,274		\$ 121,659
2020	Revenue	\$ 329,155	\$ 368,468	\$ 252,280	\$ 949,904	15.9%	\$ 580,324	9.7%	\$ 1,530,228	25.6%	\$ 1,028,889	17.2%	\$ 395,788	6.6%	\$ 2,954,905	49.5%	5,974,574
	Expense	\$ 263,409	\$ 428,741	\$ 366,643	\$ 1,058,794	17.9%	\$ 560,300	9.5%	\$ 1,619,094	27.4%	\$ 813,275	13.8%	\$ 770,165	13.0%	\$ 3,202,534	54.2%	5,908,337
	Net	\$ 65,746	\$ (60,273)	\$ (114,363)	\$ (108,890)		\$ 20,024		\$ (88,866)		\$ 215,614		\$ (374,378)		\$ (247,629)		\$ 66,237
2021	Revenue	\$ 100,856	\$ 145,749	\$ 161,135	\$ 407,741	10.1%	\$ 1,711,044	42.3%	\$ 2,118,785	52.4%	\$ 1,863,931	46.1%	\$ 762,831	18.8%	\$ 4,745,546	117.3%	4,047,331
	Expense	\$ 134,342	\$ 204,810	\$ 212,782	\$ 551,933	13.7%	\$ 1,102,643	27.5%	\$ 1,654,576	41.2%	\$ 1,233,146	30.7%	\$ 1,172,810	29.2%	\$ 4,060,533	101.1%	4,014,876
	Net	\$ (33,486)	\$ (59,060)	\$ (51,647)	\$ (144,193)		\$ 608,401		\$ 464,208		\$ 630,785		\$ (409,980)		\$ 685,013		\$ 32,455
2022	Revenue	\$ 242,903	\$ 243,933	\$ 278,979	\$ 765,815	15.2%	\$ 2,136,488	42.4%	\$ 2,902,303	57.6%	\$ 1,896,144	37.6%	\$ 962,662	19.1%	\$ 5,761,109	114.3%	5,040,613
	Expense	\$ 190,473	\$ 299,286	\$ 327,693	\$ 817,452	16.5%	\$ 1,460,457	29.4%	\$ 2,277,909	45.9%	\$ 1,629,588	32.8%	\$ 1,172,802	23.6%	\$ 5,080,299	102.3%	4,965,582
	Net	\$ 52,430	\$ (55,352)	\$ (48,714)	\$ (51,637)		\$ 676,031		\$ 624,394		\$ 266,555		\$ (210,140)		\$ 680,810		\$ 75,032
2023	Revenue	\$ 317,834	\$ 331,562	\$ 335,679	\$ 985,075	16.8%	\$ 2,388,006	40.6%	\$ 3,373,081	57.4%	\$ 2,173,904	37.0%	\$ 998,450	17.0%	\$ 6,545,435	111.3%	5,880,335
	Expense	\$ 220,861	\$ 355,104	\$ 523,293	\$ 1,099,258	18.9%	\$ 1,540,046	26.5%	\$ 2,639,304	45.4%	\$ 1,966,863	33.9%	\$ 1,353,336	23.3%	\$ 5,959,503	102.6%	5,808,083
	Net	\$ 96,973	\$ (23,542)	\$ (187,614)	\$ (114,183)		\$ 847,960		\$ 733,777		\$ 207,041		\$ (354,887)		\$ 585,932		\$ 72,252
2024	Revenue	\$ 307,070	\$ 352,952	\$ 356,396	\$ 1,016,418	15.5%	\$ -	0.0%	\$ 1,016,418	15.5%	\$ -	0.0%	\$ -	0.0%	\$ 1,016,418	15.5%	6,566,906
	Expense	\$ 261,448	\$ 404,372	\$ 578,510	\$ 1,244,331	19.0%	\$ -	0.0%	\$ 1,244,331	19.0%	\$ -	0.0%	\$ -	0.0%	\$ 1,244,331	19.0%	6,537,622
	Net	\$ 45,622	\$ (51,420)	\$ (222,114)	\$ (227,912)		\$ -		\$ (227,912)		\$ -		\$ -		\$ (227,912)		\$ 29,284



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

Refer to Chart D-1

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

- YTD revenue is \$1,016,418 and represents 15.5% of the annual budget.
- YTD expenses are \$1,244,331 represents 19.0% of the annual budget.

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

Refer to Chart D-2

This chart 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

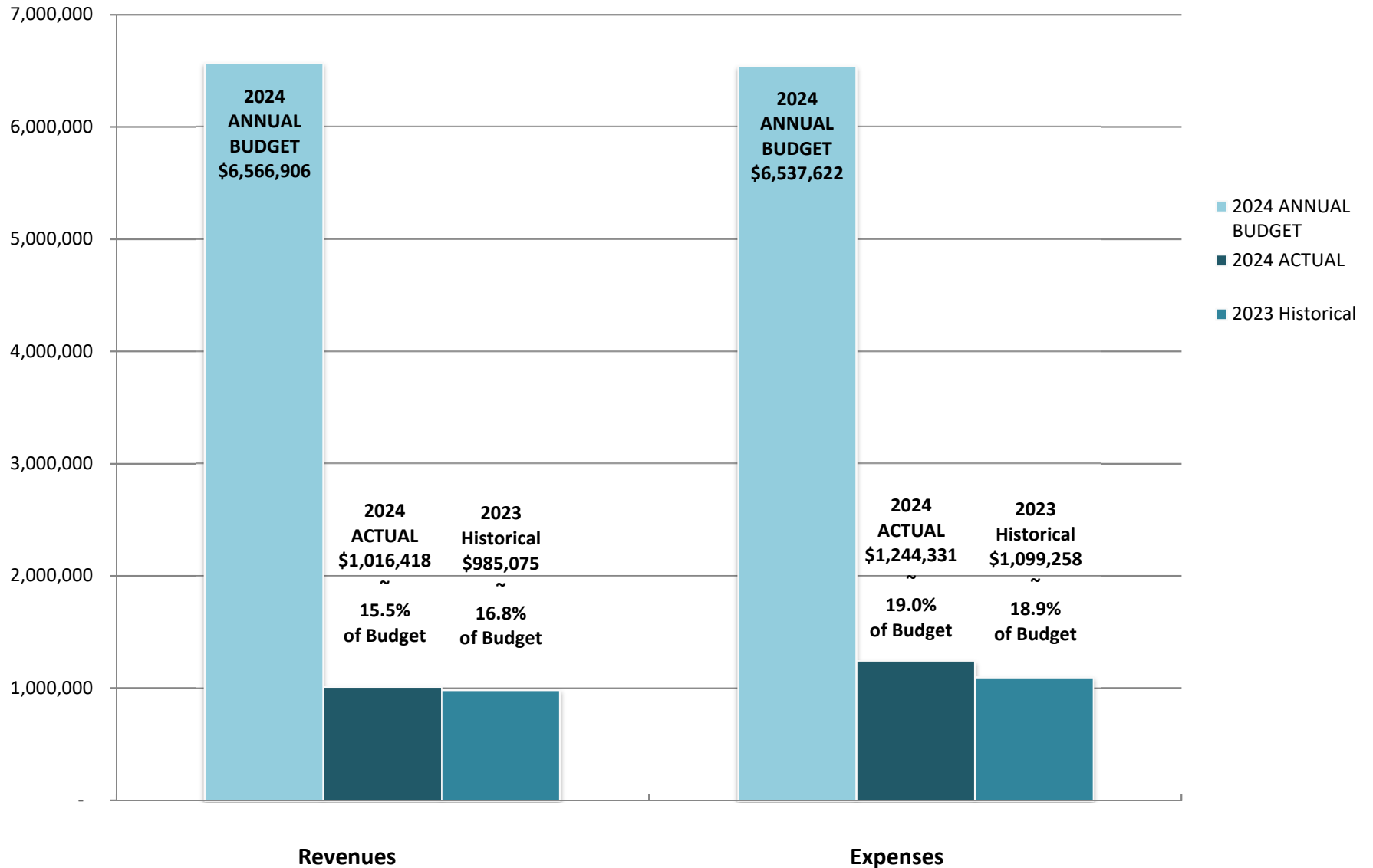
This chart reflects NET performance for the Recreation Fund.

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



Carol Stream Park District
YTD Revenue & Expenses as a % of Budget
1st Quarter - Fiscal Year Ending 12/31/24
RECREATION FUND

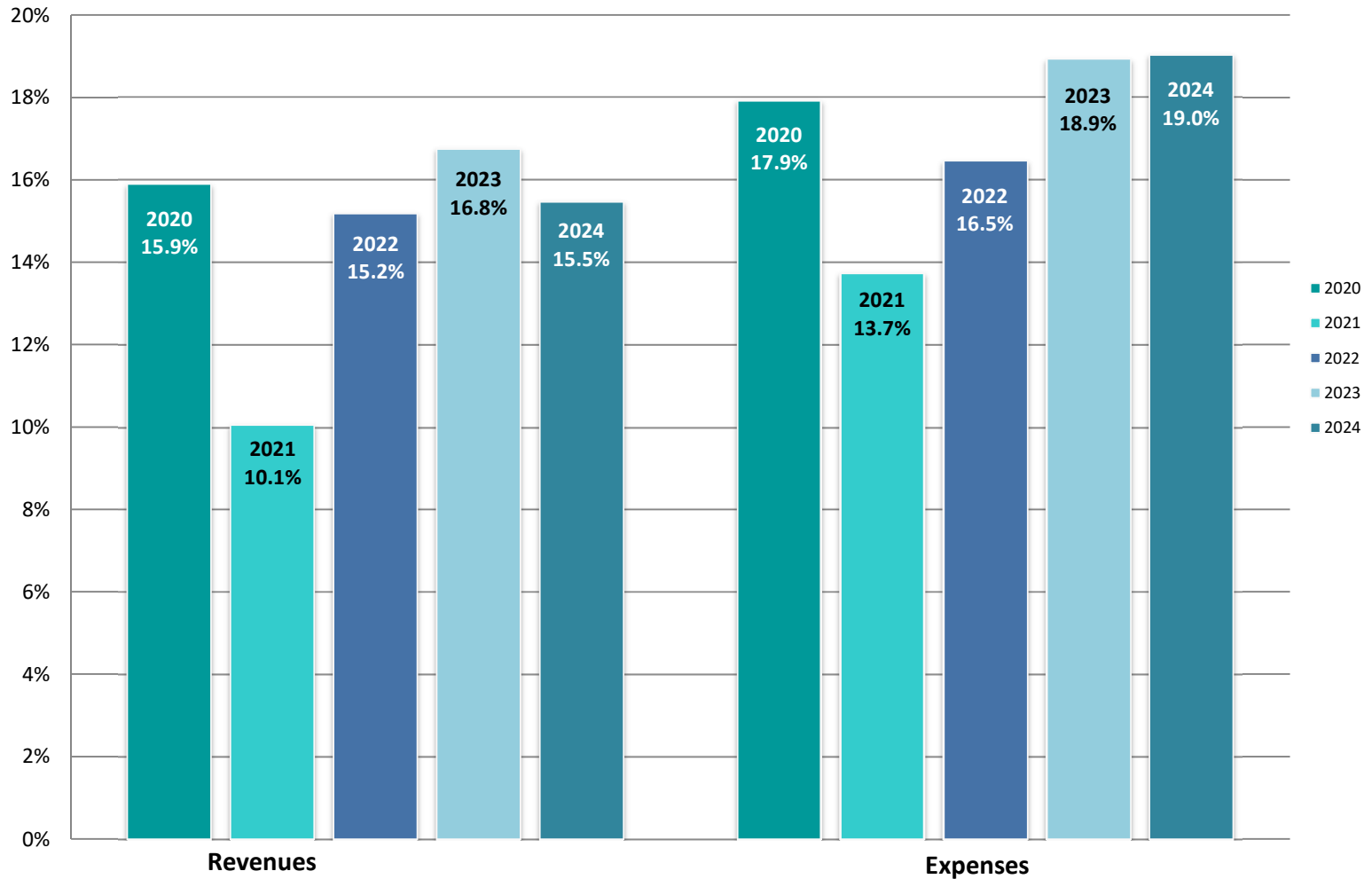
(Chart D-1)





Carol Stream Park District
YTD Revenue & Expense as a % of Budget
1st Quarter - Fiscal Year Ending 12/31/24
RECREATION FUND - 5-Year History

(Chart D-2)



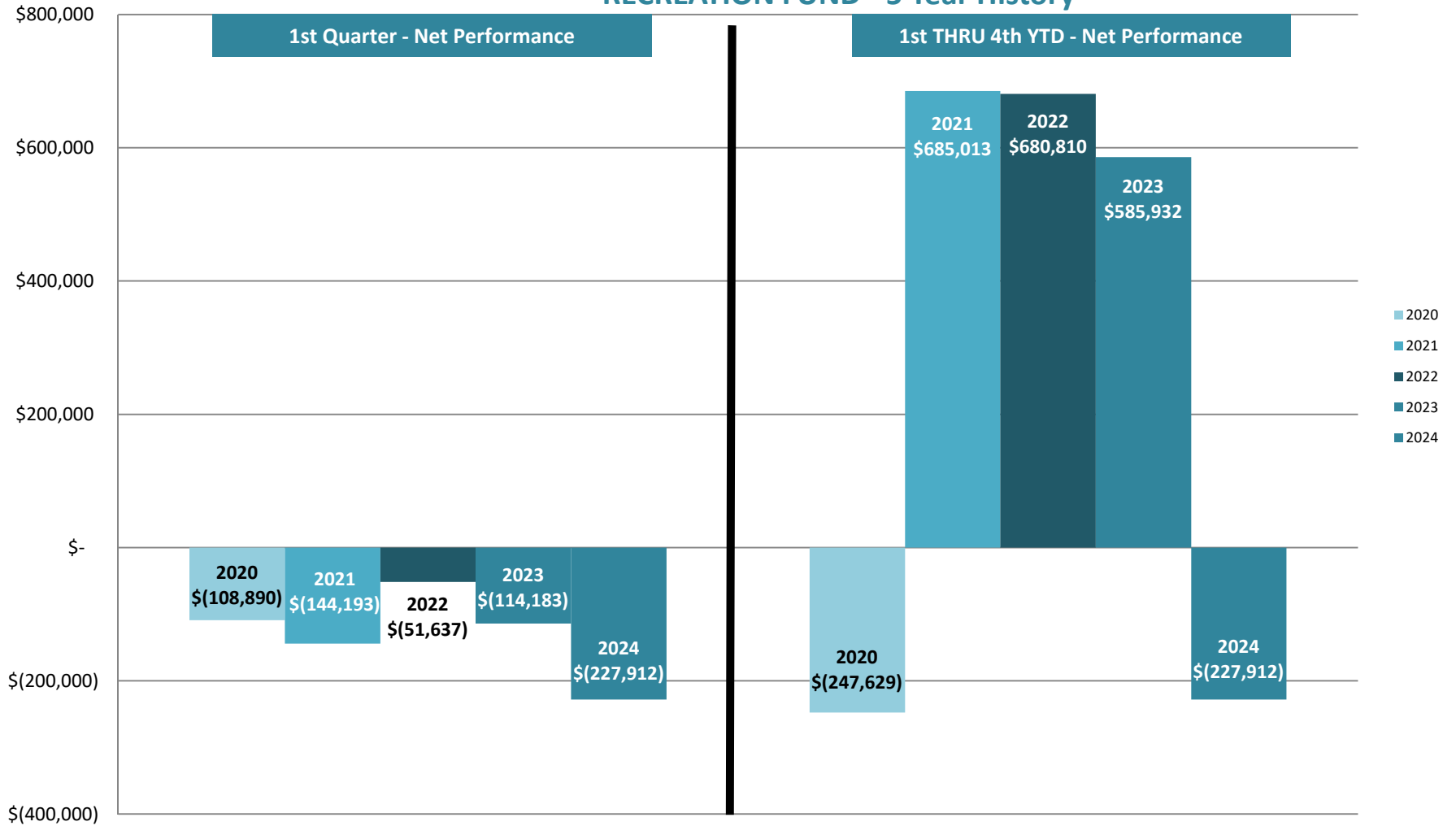


Carol Stream Park District Net Performance

(Chart D-3)

1st Quarter vs 1st thru 4th Quarter - Fiscal Year Ending 12/31/24

RECREATION FUND - 5 Year History





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

Refer to Chart E

This chart 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:

- No bond principal or interest payments were made in the first quarter of 2024.



Carol Stream Park District

(Chart E)

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

1st Quarter - Fiscal Year Ending 12/31/2024

Fiscal Year	January	February	March	1st Quarter Totals	2nd Quarter Totals	First Half Totals	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL	
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	\$ 2,760,968	\$ 2,777,940	\$ 2,641,252	\$ 311,884	\$ 5,731,076
	Expense	\$ 22,102	\$ 53,799	\$ 43,839	\$ 119,739	\$ 1,540,303	\$ 1,660,043	\$ 562,703	\$ 4,135,842	\$ 6,358,587
	Net	\$ (19,381)	\$ (48,163)	\$ (35,223)	\$ (102,767)	\$ 1,220,665	\$ 1,117,898	\$ 2,078,549	\$ (3,823,958)	\$ (627,511)
2020	Revenue	\$ 2,496	\$ 182,890	\$ (172,296)	\$ 13,090	\$ 2,875,751	\$ 2,888,841	\$ 2,560,187	\$ 276,610	\$ 5,725,638
	Expense	\$ 27,096	\$ 26,766	\$ 5,135	\$ 58,997	\$ 1,217,129	\$ 1,276,126	\$ 291,263	\$ 4,417,503	\$ 5,984,892
	Net	\$ (24,601)	\$ 156,125	\$ (177,431)	\$ (45,907)	\$ 1,658,622	\$ 1,612,715	\$ 2,268,924	\$ (4,140,893)	\$ (259,254)
2021	Revenue	\$ 20,102	\$ 6,865	\$ 8	\$ 26,976	\$ 6,404,478	\$ 6,431,454	\$ 2,541,216	\$ 88,183	\$ 9,060,852
	Expense	\$ 37,904	\$ 43,051	\$ 45,848	\$ 126,802	\$ 929,694	\$ 1,056,496	\$ 568,890	\$ 4,503,782	\$ 6,129,169
	Net	\$ (17,802)	\$ (36,185)	\$ (45,840)	\$ (99,826)	\$ 5,474,784	\$ 5,374,957	\$ 1,972,325	\$ (4,415,599)	\$ 2,931,684
2022	Revenue	\$ 83	\$ 75	\$ (106,971)	\$ (106,814)	\$ 3,961,646	\$ 3,854,832	\$ 2,764,534	\$ 154,825	\$ 6,774,191
	Expense	\$ 37,769	\$ 60,386	\$ 20,636	\$ 118,791	\$ 1,241,329	\$ 1,360,121	\$ 426,679	\$ 6,295,701	\$ 8,082,500
	Net	\$ (37,686)	\$ (60,312)	\$ (127,607)	\$ (225,605)	\$ 2,720,317	\$ 2,494,712	\$ 2,337,855	\$ (6,140,876)	\$ (1,308,309)
2023	Revenue	\$ 6,802	\$ 18,384	\$ 11,181	\$ 36,367	\$ 3,298,595	\$ 3,334,962	\$ 3,113,523	\$ 358,874	\$ 6,807,359
	Expense	\$ 30,507	\$ 55,920	\$ 47,904	\$ 134,332	\$ 1,464,133	\$ 1,598,465	\$ 484,960	\$ 7,246,507	\$ 9,329,933
	Net	\$ (23,705)	\$ (37,537)	\$ (36,723)	\$ (97,965)	\$ 1,834,461	\$ 1,736,497	\$ 2,628,563	\$ (6,887,633)	\$ (2,522,573)
2024	Revenue	\$ 130,008	\$ 6,146	\$ 205,386	\$ 341,540	\$ -	\$ 341,540	\$ -	\$ -	\$ 341,540
	Expense	\$ (1,749,411)	\$ 595,957	\$ 40,068	\$ (1,113,386)	\$ -	\$ (1,113,386)	\$ -	\$ -	\$ (1,113,386)
	Net	\$ 1,879,419	\$ (589,811)	\$ 165,318	\$ 1,454,926	\$ -	\$ 1,454,926	\$ -	\$ -	\$ 1,454,926

Capital & Cap-Exempt Funds Include: Special Recreation, Working Cash, Bond & Interest, Cash in Lieu & Capital



Investments for Fiscal 2024

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 the IPRIME Investment Shares Class Funds, which are considered Liquid Funds as required by spend-down requirements. Fund Balance investments consist of certificates of deposit and treasury bills.
- Average interest earned during the first quarter is **4.944%**.
 - The cumulative average for interest earned in 2023 was 3.381%
 - The cumulative average for interest earned in 2022 was 0.252%
 - The cumulative average for interest earned in 2021 was 0.500%
 - The cumulative average for interest earned in 2020 was 1.670%
 - The cumulative average for interest earned in 2019 was 2.342%
 - The cumulative average for interest earned in 2018 was 1.999%
 - The cumulative average for interest earned in 2017 was 1.083%
 - The cumulative average for interest earned in 2016 was 0.504%
 - The cumulative average for interest earned in 2015 was 0.403%
- Investments are scheduled in line with statutory limitations, the District's investment policy, spending needs and project schedules.



(Chart F)

**Carol Stream Park District
Investments
1st Quarter - Fiscal Year Ending 12/31/24**

Illinois Trust	Fund Balance Investments	TERM	RATE	2024 YTD BALANCE INVESTED	2024 Actual Interest RECEIVED
Operating \$	Total Illinois Trust [Operating Funds]	Q1/24	4.400%	\$ 1,086,000.00	\$ 4,900.00
5/3 Securities	Fund Balance Investments	TERM	RATE	2024 YTD BALANCE INVESTED	2024 Actual Interest RECEIVED
Operating \$	Total 5/3 Securities [Operating Funds]	Q1/24	5.191%	\$ 3,266,890.01	\$ 33,561.87
	TOTAL INVESTMENTS			\$ 4,352,890.01	\$ 38,461.87
3/31/2024	iPRIME Funds (Liquid \$-R/R)	avg qtr rate	5.242%	\$ 136,428.46	\$ 656.35
3/31/2024	iPRIME Funds (Liquid \$-Capital)	avg qtr rate	5.242%	\$ 1,666,541.89	\$ 15,214.26
	TOTAL CAPITAL + FUND BALANCE \$			\$ 6,155,860.36	\$ 54,332.48
		Q1	avg % 4.944%	2023 YTD BALANCE INVESTED/LIQUID	2024 Actual Interest RECEIVED



Recreation/Operational Repair & Replacement Fund

Refer to Chart G

- Reflects a running total of the earned revenue dollars being shifted to a **Recreation Operational Repair & Replacement Fund** to reduce reliance on debt issuance for improvements.
- The earnings budgeted for 2024 are those from fitness membership enrollment fees and the IGA with Glenbard District 87 for the FV Pool.
- The District continues to make dedicated transfers this year.

General/Operational Repair & Replacement Fund

Refer to Chart H

- Reflects a running total of the earned revenue dollars being shifted to a **General Operational Repair & Replacement Fund** to reduce reliance on debt issuance for improvements.
- The only earnings budgeted for 2024 is from an IGA with Winfield Park District for usage of the Bark Park.

Combined Recreation & General Operational Repair & Replacement Fund

Refer to Chart I

- Snapshot of the audited beginning balances of both the General and Recreational Repair & Replacement Funds.
 - Balance of the General Operational R&R Fund is \$159,827.72.
 - Balance of the Recreation Operational R&R Fund is \$695,308.27.



1st Quarter - Fiscal Year Ending 12/31/24

(Chart G)

**Carol Stream Park District
Recreation Operational Repair/Replacement**

	Program Surcharge & Preschool	CSYFA / GBN Turf	R/R - Gym Rentals	R/R - FVRC/SRC Rentals	D87 IGA / FVRC Pool	R/R - FVRC Pool/Swim Lessons	R/R - Fitness	R/R - CCWP	R/R - McCaslin /Fields	R/R - CCMG	R/R - Concessions - McCaslin	R/R - Sponsorship /Advertising	Totals	AS OF
	12-413/7XX	12-702	12-745	12-743/744	12-748	12-748/750	12-749	12-753	12-760/702	12-761	12-791	12-795		3/31/2024
12/31/2019	41,012.84	32,000.00	4,964.60	-	195,315.00	-	107,866.62	4,219.75	7,404.00	10,470.33	10,295.06	-	413,548.20	EB 2019
Revenues	-	-	-	-	35,000.00	-	5,205.00	-	-	-	-	-	40,205.00	Revenues
Expenditures	-	-	(1,065.47)	-	-	-	(4,661.30)	-	-	(7,648.50)	-	-	(13,375.27)	Expenditures
12/31/2020	41,012.84	32,000.00	3,899.13	-	230,315.00	-	108,410.32	4,219.75	7,404.00	2,821.83	10,295.06	-	440,377.93	EB 2020
Revenues	-	-	-	-	35,000.00	-	10,015.00	-	1,000.00	-	-	-	46,015.00	Revenues
Expenditures	(2,643.85)	-	-	-	-	-	-	-	(4,624.82)	-	-	-	(7,268.67)	Expenditures
12/31/2021	38,368.99	32,000.00	3,899.13	-	265,315.00	-	118,425.32	4,219.75	3,779.18	2,821.83	10,295.06	-	479,124.26	EB 2021
Revenues	2,001.00	-	14,321.18	-	35,000.00	685.00	24,136.31	3,366.66	29,187.75	2,027.12	7,677.98	-	118,403.00	Revenues
Expenditures	(2,348.39)	-	-	-	(29,376.54)	-	(7,188.56)	-	(17,937.00)	-	-	-	(56,850.49)	Expenditures
12/31/2022	38,021.60	32,000.00	18,220.31	-	270,938.46	685.00	135,373.07	7,586.41	15,029.93	4,848.95	17,973.04	-	540,676.77	EB 2022
Revenues	12,099.25	-	16,631.23	13,549.67	35,000.00	3,264.76	28,325.21	4,667.88	26,607.00	1,795.90	10,035.64	27,984.61	179,961.15	Revenues
Expenditures	-	-	(1,899.50)	-	(23,661.16)	(611.10)	(5,597.52)	-	(16,845.00)	(360.21)	(1,440.84)	-	(50,415.33)	Expenditures
12/31/2023	50,120.85	32,000.00	32,952.04	13,549.67	282,277.30	3,338.66	158,100.76	12,254.29	24,791.93	6,284.64	26,567.84	27,984.61	670,222.59	EB 2023
Revenues	4,151.50	-	5,556.68	2,816.44	-	826.14	11,626.91	-	-	-	108.01	-	25,085.68	Revenues
Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
12/30/2024	54,272.35	32,000.00	38,508.72	16,366.11	282,277.30	4,164.80	169,727.67	12,254.29	24,791.93	6,284.64	26,675.85	27,984.61	695,308.27	EB 2024



1st Quarter - Fiscal Year Ending 12/31/24

(Chart H)

Carol Stream Park District Corporate Operational Repair & Replacement					
Account Description Fund GL #	General 11-7XX	Bark Park 11-724	IT Replace / Summary 11-713	ENDING BALANCE	AS OF 3/31/2024
12/31/2019	55,629.69	4,578.43	53,950.00	114,158.12	EB 2019
Revenues	2,495.71	-	-	2,495.71	Revenues
Expenditures	(2,345.21)	(373.03)	-	(2,718.24)	Expenditures
12/31/2020	55,780.19	4,205.40	53,950.00	113,935.59	EB 2020
Revenues	933.07	3,000.00	-	3,933.07	Revenues
Expenditures	-	(1,856.67)	-	(1,856.67)	Expenditures
12/31/2021	56,713.26	5,348.73	53,950.00	116,011.99	EB 2021
Revenues	3,479.91	1,400.00	17,835.14	22,715.05	Revenues
Expenditures	-	-	-	-	Expenditures
12/31/2022	60,193.17	6,748.73	71,785.14	138,727.04	EB 2022
Revenues	13,203.46	1,290.00	49,423.10	63,916.56	Revenues
Expenditures	-	-	(9,302.91)	(9,302.91)	Expenditures
12/31/2023	73,396.63	8,038.73	111,905.33	193,340.69	EB 2023
Revenues	656.35	270.00	7,500.00	8,426.35	Revenues
Expenditures	-	-	(41,939.32)	(41,939.32)	Expenditures
12/30/2024	74,052.98	8,308.73	77,466.01	159,827.72	EB 2024



**ALL Operational Repair & Replacement Funds - SNAPSHOT YTD
1st Quarter - Fiscal Year Ending 12/31/24**

(Chart I)

**Carol Stream Park District
Corporate Operational Repair & Replacement**

Account Description Fund GL #	General 11-7XX	Bark Park 11-724	IT Replace / Summary 11-713	ENDING BALANCE	AS OF 3/31/2024
12/31/2023	73,396.63	8,038.73	111,905.33	193,340.69	EB 2023
Revenues	656.35	270.00	7,500.00	8,426.35	Revenues
Expenditures	-	-	(41,939.32)	(41,939.32)	Expenditures
12/30/2024	74,052.98	8,308.73	77,466.01	159,827.72	EB 2024

**Carol Stream Park District
Recreation Operational Repair/Replacement**

	Program Surcharge & Preschool	CSYFA / GBN Turf	R/R - Gym Rentals	R/R - FVRC/SRC Rentals	D87 IGA / FVRC Pool	R/R - FVRC Pool/Swim Lessons	R/R - Fitness	R/R - CCWP	R/R - McCaslin /Fields	R/R - CCMG	R/R - Concessions - McCaslin	R/R - Sponsorship /Advertising	Totals	AS OF 3/31/2024
12/31/2023	50,120.85	32,000.00	32,952.04	13,549.67	282,277.30	3,338.66	158,100.76	12,254.29	24,791.93	6,284.64	26,567.84	27,984.61	670,222.59	EB 2023
Revenues	4,151.50	-	5,556.68	2,816.44	-	826.14	11,626.91	-	-	-	108.01	-	25,085.68	Revenues
Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
12/30/2024	54,272.35	32,000.00	38,508.72	16,366.11	282,277.30	4,164.80	169,727.67	12,254.29	24,791.93	6,284.64	26,675.85	27,984.61	695,308.27	EB 2024