



Quarterly Treasurer's Report

Fiscal Year Ending December 31, 2025

Second 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 second quarter (April-June) of fiscal year ending December 31, 2025.

Current Fund Balance

Refer to Chart A

- The opening fund balances represent audited 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 second quarter Combined Fund Balance is \$9,430,470. This includes all operating, restricted use funds, the balance of the bond proceeds, capital, and repair & replacement dollars.
 - The second quarter ending fund balance for all Operating Funds is \$5,342,515. This compares favorably to the 2024 second quarter ending balance of \$5,212,904. 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 from beginning balances reflects an increase of \$914,638; this compares more favorably to the second quarter increase of \$362,817 in 2024 (\$862,817 without the \$500,000 transfer to Capital) and less favorably to the increase of \$1,093,756 in 2023.
 - Second Quarter performance is typically positive.
- Total Capital Dollars available are \$309,700. *This does not include \$525,000 in grant and special recreation funding owed to the referendum capital Fund 42, which should clear in 2026.*



Carol Stream Park District

(Chart A)

Current Fund Balance**2nd Quarter - Fiscal Year Ending 12/31/25**

	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	Cash In Lieu Fund 35	Capital Fund 42		
1/1/25 Bal: By Fund	\$ 1,169,981.46	\$ 165,555.16	\$ 96,647.82	\$ 128,348.50	\$ 8,806.46	\$ 113,308.69	\$ 127,572.51	\$ 653,094.54	\$ 1,964,561.35	\$ 39,031.11	\$ 100,000.00	\$ 1,602,430.98	\$ 728,478.60	\$ 41,642.26	\$ (200,841.26)	\$ 6,738,618.18	
1/1/25 Bal: Combined Funds	\$ 1,810,220.60								\$ 2,617,655.89								
Fund Balance	\$ 1,644,665	\$ 165,555						\$ 653,095	\$ 1,964,561	\$ 39,031	\$ 100,000	\$ 1,602,431	\$ 728,479	\$ 41,642	\$ (200,841)	\$ 6,738,618	
January Net	\$ (257,876)	\$ 2,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,214	\$ (35,141)	\$ (4,120)	\$ -	\$ -	\$ (117,005)	\$ 3,120	\$ (200,000)	\$ (600,724)	
Fund Balance 1/31	\$ 1,386,790	\$ 167,639	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 661,308	\$ 1,929,420	\$ 34,911	\$ 100,000	\$ 1,602,431	\$ 611,474	\$ 44,762	\$ (400,841)	\$ 6,137,894	
February Net	\$ (173,828)	\$ 2,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,198)	\$ (137,798)	\$ (1,729)	\$ -	\$ -	\$ (28,375)	\$ -	\$ -	\$ (346,844)	
Fund Balance 2/28	\$ 1,212,962	\$ 169,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 654,111	\$ 1,791,622	\$ 33,183	\$ 100,000	\$ 1,602,431	\$ 583,099	\$ 44,762	\$ (400,841)	\$ 5,791,050	
March Net	\$ (209,720)	\$ 2,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,564)	\$ (11,050)	\$ (1,548)	\$ -	\$ (3,833)	\$ (13,572)	\$ -	\$ -	\$ (239,203)	
Fund Balance 3/31	\$ 1,003,241	\$ 171,806	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 652,547	\$ 1,780,572	\$ 31,635	\$ 100,000	\$ 1,598,598	\$ 569,526	\$ 44,762	\$ (400,841)	\$ 5,551,847	
April Net	\$ (291,594)	\$ (1,174)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,672	\$ (19,982)	\$ (1,947)	\$ -	\$ (620,880)	\$ (110,672)	\$ 10,620	\$ -	\$ (1,022,957)	
Fund Balance 4/30	\$ 711,648	\$ 170,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 665,219	\$ 1,760,590	\$ 29,687	\$ 100,000	\$ 977,718	\$ 458,854	\$ 55,382	\$ (400,841)	\$ 4,528,890	
May Net	\$ (18,870)	\$ 564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,262	\$ 32,577	\$ 26,686	\$ -	\$ 477,410	\$ (147,121)	\$ 3,120	\$ -	\$ 406,629	
Fund Balance 5/31	\$ 692,778	\$ 171,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 697,481	\$ 1,793,167	\$ 56,373	\$ 100,000	\$ 1,455,128	\$ 311,733	\$ 58,502	\$ (400,841)	\$ 4,935,518	
June Net	\$ 1,177,309	\$ 14,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,793	\$ 778,742	\$ 161,194	\$ -	\$ 2,406,402	\$ (60,536)	\$ -	\$ -	\$ 4,494,952	
Fund Balance 6/30	\$ 1,870,087	\$ 185,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715,274	\$ 2,571,908	\$ 217,567	\$ 100,000	\$ 3,861,530	\$ 251,198	\$ 58,502	\$ (400,841)	\$ 9,430,470	
July Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance 7/31	\$ 1,870,087	\$ 185,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715,274	\$ 2,571,908	\$ 217,567	\$ 100,000	\$ 3,861,530	\$ 251,198	\$ 58,502	\$ (400,841)	\$ 9,430,470	
August Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance 8/31	\$ 1,870,087	\$ 185,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715,274	\$ 2,571,908	\$ 217,567	\$ 100,000	\$ 3,861,530	\$ 251,198	\$ 58,502	\$ (400,841)	\$ 9,430,470	
September Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance 9/30	\$ 1,870,087	\$ 185,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715,274	\$ 2,571,908	\$ 217,567	\$ 100,000	\$ 3,861,530	\$ 251,198	\$ 58,502	\$ (400,841)	\$ 9,430,470	
October Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance 10/31	\$ 1,870,087	\$ 185,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715,274	\$ 2,571,908	\$ 217,567	\$ 100,000	\$ 3,861,530	\$ 251,198	\$ 58,502	\$ (400,841)	\$ 9,430,470	
November Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance 11/30	\$ 1,870,087	\$ 185,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715,274	\$ 2,571,908	\$ 217,567	\$ 100,000	\$ 3,861,530	\$ 251,198	\$ 58,502	\$ (400,841)	\$ 9,430,470	
December Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
YTD Fund Balance	\$ 1,870,087	\$ 185,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715,274	\$ 2,571,908	\$ 217,567	\$ 100,000	\$ 3,861,530	\$ 251,198	\$ 58,502	\$ (400,841)	\$ 9,430,470	
	Corporate/CorpR&R/Ancillary							Recreation/RecR&R									
YTD Combined Fund Balance:	\$ 2,055,332							\$ 3,287,183									
	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 35	Fund 42		
Budgeted Ending Bal - CORP	\$ 1,179,600	\$ 214,555	\$ 26,648	\$ 131,466	\$ 7,436	\$ 55,417	\$ 131,555	\$ 781,143	\$ 1,972,062	\$ 41,921	\$ 100,000	\$ 1,561,955	\$ 393,479	\$ 41,642.26	\$ 9,158.74	\$ 6,648,036	
Budgeted Ending Bal - CORP & ANCILLARY								\$ 1,746,676		\$ 2,753,204							
Target of 5/12	\$ 1,107,112	\$ 200,000	per plans	\$ 157,035	\$ 11,821	\$ 97,663	\$ 138,341	\$ 500,000	\$ 2,934,400	per plans	\$ 100,000	per debt	per plans	per plans	per plans		

* Target Balance for Compined Corporate and Ancillary Funds is: \$ 1,711,971

Operating Fund Beg Balance: \$ 4,427,876

Operating Fund End Balance: \$ 5,342,515

Change in Operating Balance: \$ 914,638

Capital Fund Beg Balance: \$ 569,280

Capital Fund End Balance: \$ (91,141)

Change in Capital Balance: \$ (660,421)

Cap Exempt Funds Beg Balance: \$ 2,310,742

Cap Exempt Funds End Balance: \$ 4,087,955

Change in Cap Exempt Balance: \$ 1,777,214

Fund Beg Balance: \$ 6,738,618

Fund End Balance: \$ 9,430,470

Change in Fund Balance: \$ 2,691,852



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.
- Second Quarter net performance for all funds (April-June) is \$3,878,624.
 - Second quarter performance is typically positive.
 - Performance is more favorable compared to 2024, with the current year capital spending decrease being the difference.
- First Half net performance including all funds (January-June) is \$2,691,852.
 - First half performance is typically positive.
 - First Half net performance in 2024 was \$2,434,315.
 - First Half net performance in 2023 was \$2,830,253.



Carol Stream Park District
YTD Revenue & Expense - Monthly Comparison
2nd Quarter - Fiscal Year Ending 12/31/25

(Chart B)

ALL FUNDS - Corresponds to Chart B-1

Fiscal Year		1st Quarter Totals	April	May	June	2nd Quarter Totals	First Half Totals	First Half % of Budget	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL	YTD % of Budget
2016	Revenue	\$ 1,460,617	\$ 528,077	\$ 724,706	\$ 4,279,224	\$ 5,532,006	\$ 6,992,623	52.92%	\$ 4,724,822	\$ 1,309,084	\$ 13,026,529	98.58%
	Expense	\$ 1,979,005	\$ 1,524,548	\$ 692,385	\$ 1,081,000	\$ 3,297,933	\$ 5,276,938	31.34%	\$ 3,577,429	\$ 5,569,431	\$ 14,423,798	85.66%
	Net	\$ (518,388)	\$ (996,472)	\$ 32,321	\$ 3,198,224	\$ 2,234,073	\$ 1,715,685		\$ 1,147,393	\$ (4,260,347)	\$ (1,397,269)	
2017	Revenue	\$ 992,937	\$ 527,938	\$ 515,489	\$ 4,904,595	\$ 5,948,022	\$ 6,940,959	51.24%	\$ 5,396,347	\$ 1,243,254	\$ 13,580,560	100.26%
	Expense	\$ 1,949,971	\$ 1,312,743	\$ 807,836	\$ 1,552,685	\$ 3,673,264	\$ 5,623,235	32.18%	\$ 2,937,513	\$ 5,602,312	\$ 14,163,060	81.06%
	Net	\$ (957,034)	\$ (784,805)	\$ (292,347)	\$ 3,351,910	\$ 2,274,759	\$ 1,317,724		\$ 2,458,834	\$ (4,359,058)	\$ (582,500)	
2018	Revenue	\$ 1,031,725	\$ 530,146	\$ 736,376	\$ 4,940,514	\$ 6,207,035	\$ 7,238,761	52.48%	\$ 5,388,057	\$ 1,349,138	\$ 13,975,955	101.32%
	Expense	\$ 1,797,510	\$ 1,395,454	\$ 565,070	\$ 1,387,179	\$ 3,347,702	\$ 5,145,212	30.96%	\$ 2,598,391	\$ 6,016,961	\$ 13,760,564	82.79%
	Net	\$ (765,785)	\$ (865,308)	\$ 171,306	\$ 3,553,335	\$ 2,859,333	\$ 2,093,548		\$ 2,789,666	\$ (4,667,823)	\$ 215,391	
2019	Revenue	\$ 1,048,303	\$ 425,500	\$ 717,564	\$ 5,056,821	\$ 6,199,885	\$ 7,248,188	50.52%	\$ 5,795,670	\$ 1,442,013	\$ 14,485,871	100.96%
	Expense	\$ 1,679,997	\$ 1,447,613	\$ 962,688	\$ 1,421,655	\$ 3,831,956	\$ 5,511,953	33.46%	\$ 2,852,295	\$ 6,354,980	\$ 14,719,228	89.34%
	Net	\$ (631,694)	\$ (1,022,113)	\$ (245,124)	\$ 3,635,166	\$ 2,367,929	\$ 1,736,235		\$ 2,943,375	\$ (4,912,967)	\$ (233,357)	
2020	Revenue	\$ 1,018,997	\$ 158,016	\$ 131,148	\$ 4,701,106	\$ 4,990,270	\$ 6,009,267	40.56%	\$ 4,939,804	\$ 826,318	\$ 11,775,390	79.48%
	Expense	\$ 1,648,893	\$ 1,121,372	\$ 418,091	\$ 793,260	\$ 2,332,723	\$ 3,981,616	24.43%	\$ 1,748,726	\$ 6,140,567	\$ 11,870,908	72.84%
	Net	\$ (629,896)	\$ (963,356)	\$ (286,943)	\$ 3,907,846	\$ 2,657,547	\$ 2,027,652		\$ 3,191,078	\$ (5,314,248)	\$ (95,518)	
2021	Revenue	\$ 510,793	\$ 256,891	\$ 4,648,288	\$ 4,595,769	\$ 9,500,949	\$ 10,011,742	82.94%	\$ 5,675,819	\$ 952,812	\$ 16,640,373	137.85%
	Expense	\$ 1,198,200	\$ 982,292	\$ 638,510	\$ 1,085,053	\$ 2,705,855	\$ 3,904,055	28.92%	\$ 2,450,729	\$ 6,410,267	\$ 12,765,051	94.54%
	Net	\$ (687,407)	\$ (725,401)	\$ 4,009,778	\$ 3,510,716	\$ 6,795,094	\$ 6,107,687		\$ 3,225,090	\$ (5,457,455)	\$ 3,875,322	
2022	Revenue	\$ 741,740	\$ 461,108	\$ 1,825,865	\$ 5,472,654	\$ 7,759,627	\$ 8,501,367	59.81%	\$ 6,031,371	\$ 1,329,867	\$ 15,862,604	111.59%
	Expense	\$ 1,524,154	\$ 1,442,177	\$ 679,110	\$ 1,368,125	\$ 3,489,412	\$ 5,013,566	26.90%	\$ 2,908,450	\$ 8,225,530	\$ 16,147,546	86.62%
	Net	\$ (782,414)	\$ (981,069)	\$ 1,146,754	\$ 4,104,530	\$ 4,270,215	\$ 3,487,801		\$ 3,122,920	\$ (6,895,663)	\$ (284,942)	
2023	Revenue	\$ 1,174,944	\$ 472,762	\$ 1,498,992	\$ 5,504,158	\$ 7,475,911	\$ 8,650,855	51.90%	\$ 6,867,687	\$ 1,653,849	\$ 17,172,391	103.01%
	Expense	\$ 1,962,275	\$ 1,295,258	\$ 1,027,456	\$ 1,535,612	\$ 3,858,327	\$ 5,820,602	30.22%	\$ 3,420,975	\$ 9,549,012	\$ 18,790,589	97.55%
	Net	\$ (787,331)	\$ (822,497)	\$ 471,535	\$ 3,968,546	\$ 3,617,585	\$ 2,830,253		\$ 3,446,712	\$ (7,895,163)	\$ (1,618,197)	
2024	Revenue	\$ 1,619,146	\$ 928,500	\$ 1,521,917	\$ 5,786,262	\$ 8,236,679	\$ 9,855,825	53.05%	\$ 7,097,505	\$ 2,323,082	\$ 19,276,412	103.75%
	Expense	\$ 1,455,086	\$ 2,849,303	\$ 1,361,737	\$ 1,755,384	\$ 5,966,424	\$ 7,421,510	37.53%	\$ 4,270,468	\$ 7,978,717	\$ 19,670,696	99.47%
	Net	\$ 164,060	\$ (1,920,804)	\$ 160,179	\$ 4,030,879	\$ 2,270,254	\$ 2,434,315		\$ 2,827,036	\$ (5,655,635)	\$ (394,284)	
2025	Revenue	\$ 1,133,331	\$ 517,664	\$ 1,581,719	\$ 5,966,862	\$ 8,066,244	\$ 9,199,575	51.41%	\$ -	\$ -	\$ 9,199,575	51.41%
	Expense	\$ 2,320,102	\$ 1,540,621	\$ 1,175,090	\$ 1,471,910	\$ 4,187,621	\$ 6,507,723	36.13%	\$ -	\$ -	\$ 6,507,723	36.13%
	Net	\$ (1,186,772)	\$ (1,022,957)	\$ 406,629	\$ 4,494,952	\$ 3,878,624	\$ 2,691,852		\$ -	\$ -	\$ 2,691,852	



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

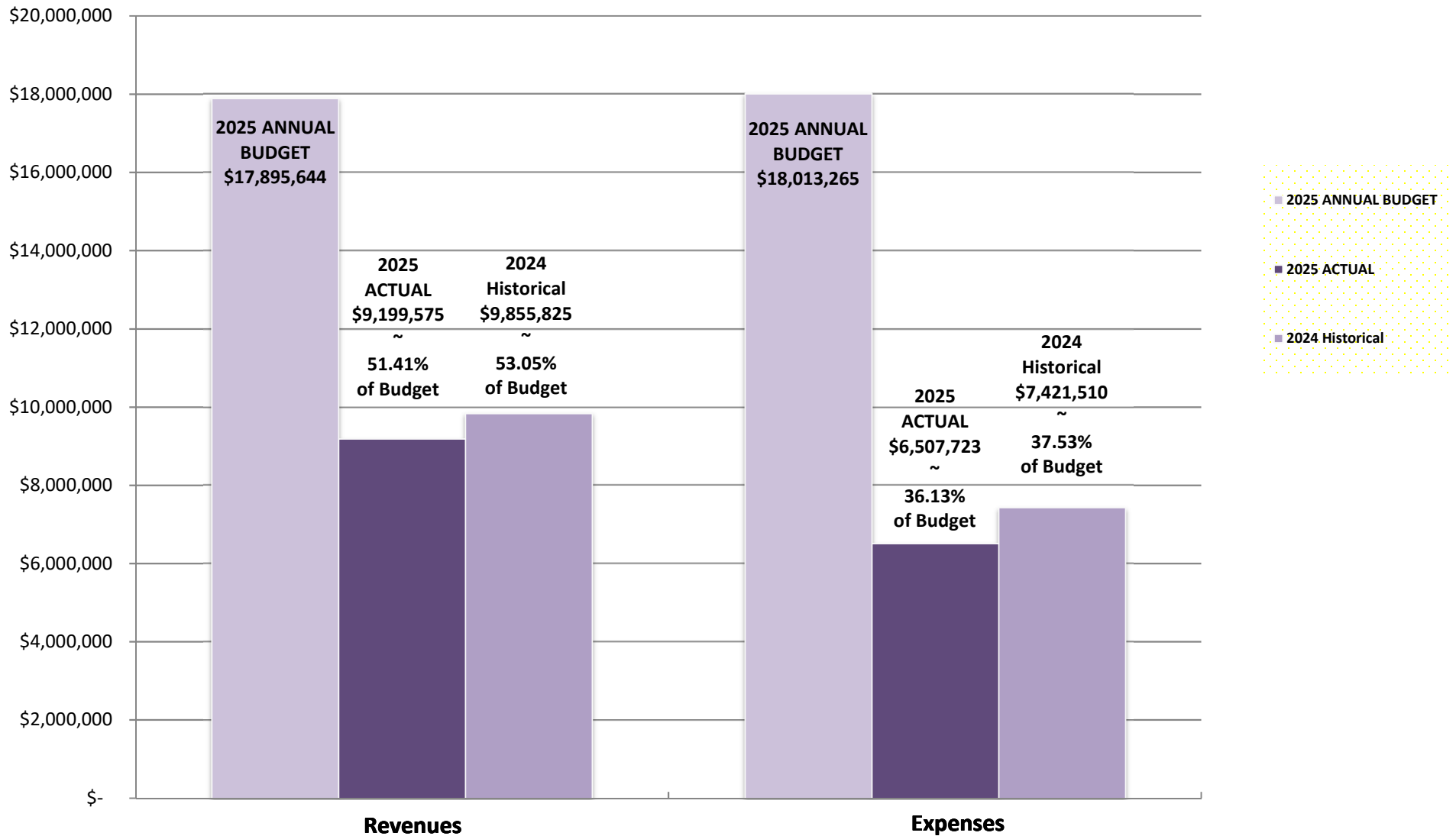
Refer to Chart B-1

- 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 2024 is included for reference.
- This chart reflects Operating, Capital, Cap-Exempt, and Special Recreation revenues and expenses.
- 2025 Year-to-Date revenue is 51.41% of the annual budget, with expenses at 36.13% of the annual budget.
 - 2025 revenue is less due to the \$500,000 operational transfer to capital in 2024
 - 2025 expense is less due to controlled spending and timing of expenditure posting



Carol Stream Park District
YTD Revenue & Expense as % of Budget
2nd Quarter - Fiscal Year Ending 12/31/25
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
- Second Quarter net performance for Operating Funds is \$1,734,348
 - The second quarter typically nets positive performance.
 - Second quarter performance compares favorably to 2024 second quarter net performance of \$1,653,683.
 - Tax receipts to operating funds have come in as budgeted.



Carol Stream Park District
YTD Revenues & Expense - Monthly Comparisons

(Chart C)

2nd Quarter - Fiscal Year Ending 12/31/2025

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

Fiscal Year		1st Quarter Totals	April	May	June	2nd Quarter Totals	2nd Qtr % of Budget	First Half Totals	First Half % of Budget	3rd Quarter Totals	4th Quarter Totals	YTD Total	YTD % of Budget	Operating Budget
2016	Revenue	\$ 1,455,155	\$ 386,636	\$ 716,893	\$ 2,011,233	\$ 3,114,762	36.9%	\$ 4,569,917	54.1%	\$ 2,637,240	\$ 977,817	\$ 8,184,973	96.8%	\$ 8,452,124
	Expense	\$ 1,665,103	\$ 577,842	\$ 565,461	\$ 660,696	\$ 1,803,999	21.4%	\$ 3,469,102	41.1%	\$ 2,556,806	\$ 1,935,041	\$ 7,960,948	94.2%	\$ 8,448,387
	Net	\$ (209,948)	\$ (191,205)	\$ 151,432	\$ 1,350,537	\$ 1,310,764		\$ 1,100,815		\$ 80,434	\$ (957,225)	\$ 224,025		\$ 3,737
2017	Revenue	\$ 985,131	\$ 394,040	\$ 515,091	\$ 2,457,725	\$ 3,366,856	39.5%	\$ 4,351,988	51.1%	\$ 3,063,935	\$ 1,096,203	\$ 8,512,125	99.9%	\$ 8,524,852
	Expense	\$ 1,708,453	\$ 483,989	\$ 630,785	\$ 981,322	\$ 2,096,096	24.3%	\$ 3,804,549	44.2%	\$ 2,345,189	\$ 2,042,134	\$ 8,191,871	95.1%	\$ 8,614,925
	Net	\$ (723,322)	\$ (89,949)	\$ (115,694)	\$ 1,476,403	\$ 1,270,761		\$ 547,439		\$ 718,746	\$ (945,931)	\$ 320,254		\$ (90,073)
2018	Revenue	\$ 1,023,845	\$ 378,821	\$ 591,314	\$ 2,437,683	\$ 3,407,818	39.9%	\$ 4,431,663	52.0%	\$ 3,115,869	\$ 1,094,630	\$ 8,642,163	101.3%	\$ 8,530,595
	Expense	\$ 1,665,262	\$ 637,386	\$ 576,395	\$ 951,898	\$ 2,165,679	24.8%	\$ 3,830,941	43.8%	\$ 2,205,213	\$ 2,123,397	\$ 8,159,551	93.3%	\$ 8,746,759
	Net	\$ (641,417)	\$ (258,565)	\$ 14,919	\$ 1,485,785	\$ 1,242,139		\$ 600,722		\$ 910,657	\$ (1,028,766)	\$ 482,612		\$ (216,164)
2019	Revenue	\$ 1,031,330	\$ 422,676	\$ 581,235	\$ 2,435,007	\$ 3,438,917	39.2%	\$ 4,470,248	51.0%	\$ 3,154,418	\$ 1,130,129	\$ 8,754,795	99.8%	\$ 8,770,170
	Expense	\$ 1,560,257	\$ 635,564	\$ 882,517	\$ 773,572	\$ 2,291,653	27.0%	\$ 3,851,911	45.3%	\$ 2,289,592	\$ 2,219,138	\$ 8,360,641	98.4%	\$ 8,494,828
	Net	\$ (528,927)	\$ (212,888)	\$ (301,282)	\$ 1,661,434	\$ 1,147,264		\$ 618,337		\$ 864,826	\$ (1,089,009)	\$ 394,154		\$ 275,342
2020	Revenue	\$ 1,005,907	\$ 22,907	\$ 85,773	\$ 2,005,840	\$ 2,114,520	23.2%	\$ 3,120,427	34.2%	\$ 2,379,617	\$ 549,709	\$ 6,049,752	66.4%	\$ 9,114,321
	Expense	\$ 1,589,896	\$ 482,749	\$ 336,275	\$ 296,570	\$ 1,115,594	12.5%	\$ 2,705,490	30.4%	\$ 1,457,462	\$ 1,723,063	\$ 5,886,016	66.0%	\$ 8,911,720
	Net	\$ (583,989)	\$ (459,842)	\$ (250,502)	\$ 1,709,269	\$ 998,925		\$ 414,936		\$ 922,155	\$ (1,173,355)	\$ 163,736		\$ 202,601
2021	Revenue	\$ 483,818	\$ 256,883	\$ 579,772	\$ 2,259,815	\$ 3,096,471	45.3%	\$ 3,580,288	52.4%	\$ 3,134,603	\$ 864,629	\$ 7,579,520	110.9%	\$ 6,832,856
	Expense	\$ 1,071,398	\$ 584,187	\$ 581,971	\$ 610,003	\$ 1,776,161	26.2%	\$ 2,847,559	42.1%	\$ 1,881,839	\$ 1,906,484	\$ 6,635,882	98.1%	\$ 6,766,380
	Net	\$ (587,580)	\$ (327,304)	\$ (2,198)	\$ 1,649,812	\$ 1,320,310		\$ 732,730		\$ 1,252,765	\$ (1,041,856)	\$ 943,639		\$ 66,476
2022	Revenue	\$ 848,554	\$ 414,631	\$ 1,047,173	\$ 2,336,176	\$ 3,797,981	46.8%	\$ 4,646,535	57.2%	\$ 3,266,837	\$ 1,175,042	\$ 9,088,414	111.9%	\$ 8,121,516
	Expense	\$ 1,405,363	\$ 726,892	\$ 585,199	\$ 935,991	\$ 2,248,082	28.3%	\$ 3,653,445	46.1%	\$ 2,481,771	\$ 1,929,830	\$ 8,065,046	101.7%	\$ 7,930,019
	Net	\$ (556,809)	\$ (312,261)	\$ 461,974	\$ 1,400,185	\$ 1,549,898		\$ 993,089		\$ 785,066	\$ (754,787)	\$ 1,023,368		\$ 191,497
2023	Revenue	\$ 1,138,577	\$ 462,482	\$ 993,276	\$ 2,721,559	\$ 4,177,316	44.2%	\$ 5,315,894	56.3%	\$ 3,754,164	\$ 1,294,975	\$ 10,365,032	109.7%	\$ 9,444,278
	Expense	\$ 1,827,944	\$ 597,626	\$ 869,425	\$ 927,142	\$ 2,394,193	26.1%	\$ 4,222,137	46.0%	\$ 2,936,014	\$ 2,302,504	\$ 9,460,656	103.0%	\$ 9,183,818
	Net	\$ (689,367)	\$ (135,145)	\$ 123,851	\$ 1,794,417	\$ 1,783,123		\$ 1,093,756		\$ 818,149	\$ (1,007,530)	\$ 904,376		\$ 260,460
2024	Revenue	\$ 1,277,607	\$ 507,337	\$ 982,305	\$ 2,933,633	\$ 4,423,275	42.8%	\$ 5,700,881	55.1%	\$ 3,980,782	\$ 1,358,559	\$ 11,040,222	106.8%	\$ 10,337,230
	Expense	\$ 2,568,472	\$ 774,244	\$ 991,695	\$ 1,003,653	\$ 2,769,592	25.5%	\$ 5,338,064	49.2%	\$ 3,212,509	\$ 2,918,876	\$ 11,469,450	105.7%	\$ 10,847,335
	Net	\$ (1,290,865)	\$ (266,907)	\$ (9,390)	\$ 1,929,981	\$ 1,653,683		\$ 362,817		\$ 768,273	\$ (1,560,318)	\$ (429,228)		\$ (510,105)
2025	Revenue	\$ 1,374,954	\$ 506,265	\$ 1,041,578	\$ 2,979,796	\$ 4,527,639	41.3%	\$ 5,902,593	53.8%	\$ -	\$ -	\$ 5,902,593	53.8%	\$ 10,962,484
	Expense	\$ 2,194,664	\$ 806,343	\$ 995,045	\$ 991,903	\$ 2,793,291	25.6%	\$ 4,987,955	45.8%	\$ -	\$ -	\$ 4,987,955	45.8%	\$ 10,890,480
	Net	\$ (819,710)	\$ (300,078)	\$ 46,534	\$ 1,987,892	\$ 1,734,348		\$ 914,638		\$ -	\$ -	\$ 914,638		\$ 72,004

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 \$5,902,593 and represent 53.8% of the annual budget.
 - YTD expenses are \$4,987,955 and represent 45.8% 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 second 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.

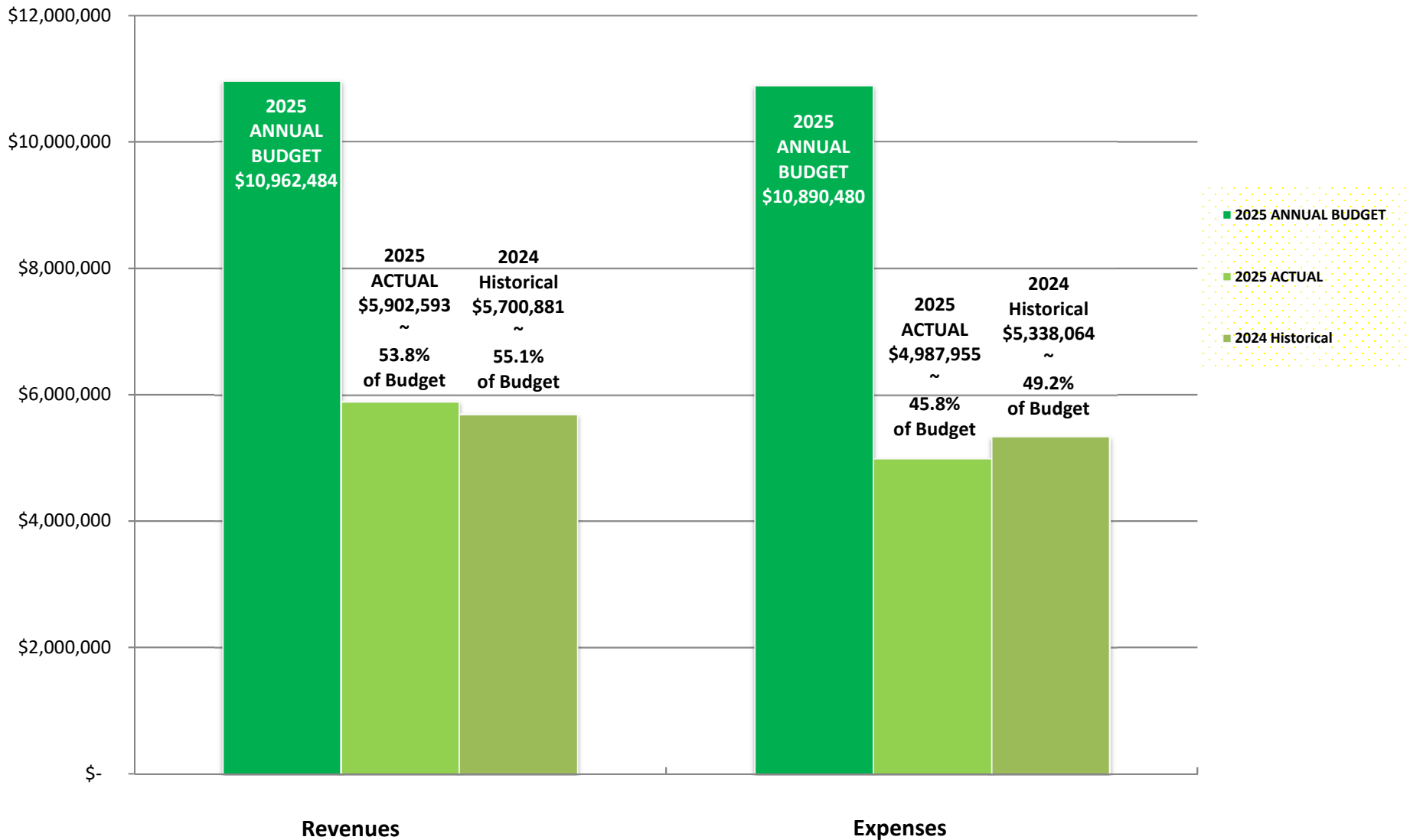
Net Performance – OPERATING FUNDS - 5 Year History (2nd Quarter)

Refer to Chart C-3

- This chart reflects NET performance for Operating Funds for the 2nd 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 second quarter only (Apr-May-Jun).
 - 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
2nd Quarter - Fiscal Year Ending 12/31/25
OPERATING FUNDS

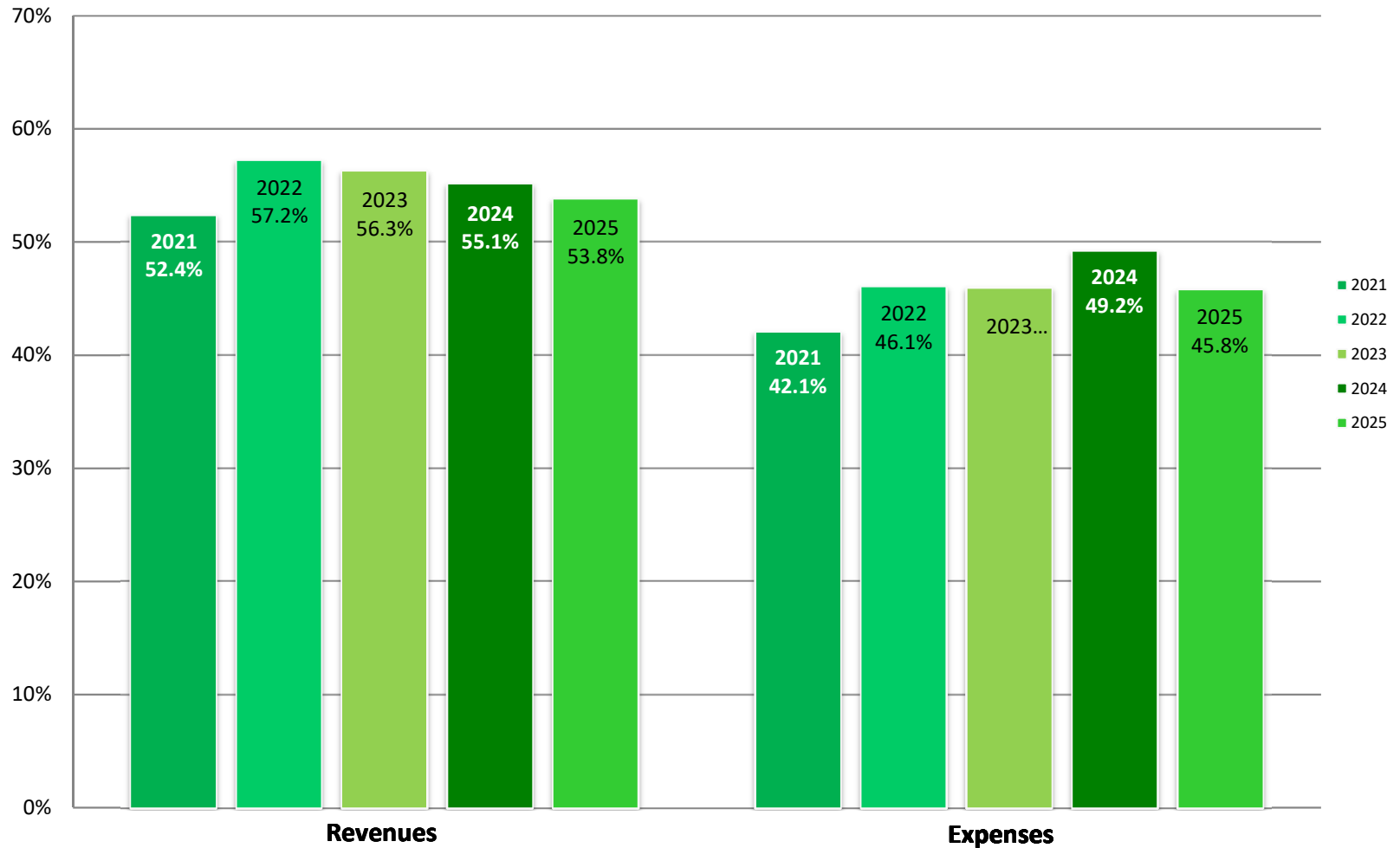
(Chart C-1)





Carol Stream Park District
YTD Revenue & Expense as a % of Budget
2nd Quarter - Fiscal Year Ending 12/31/25
OPERATING FUNDS - 5-Year History

(Chart C-2)



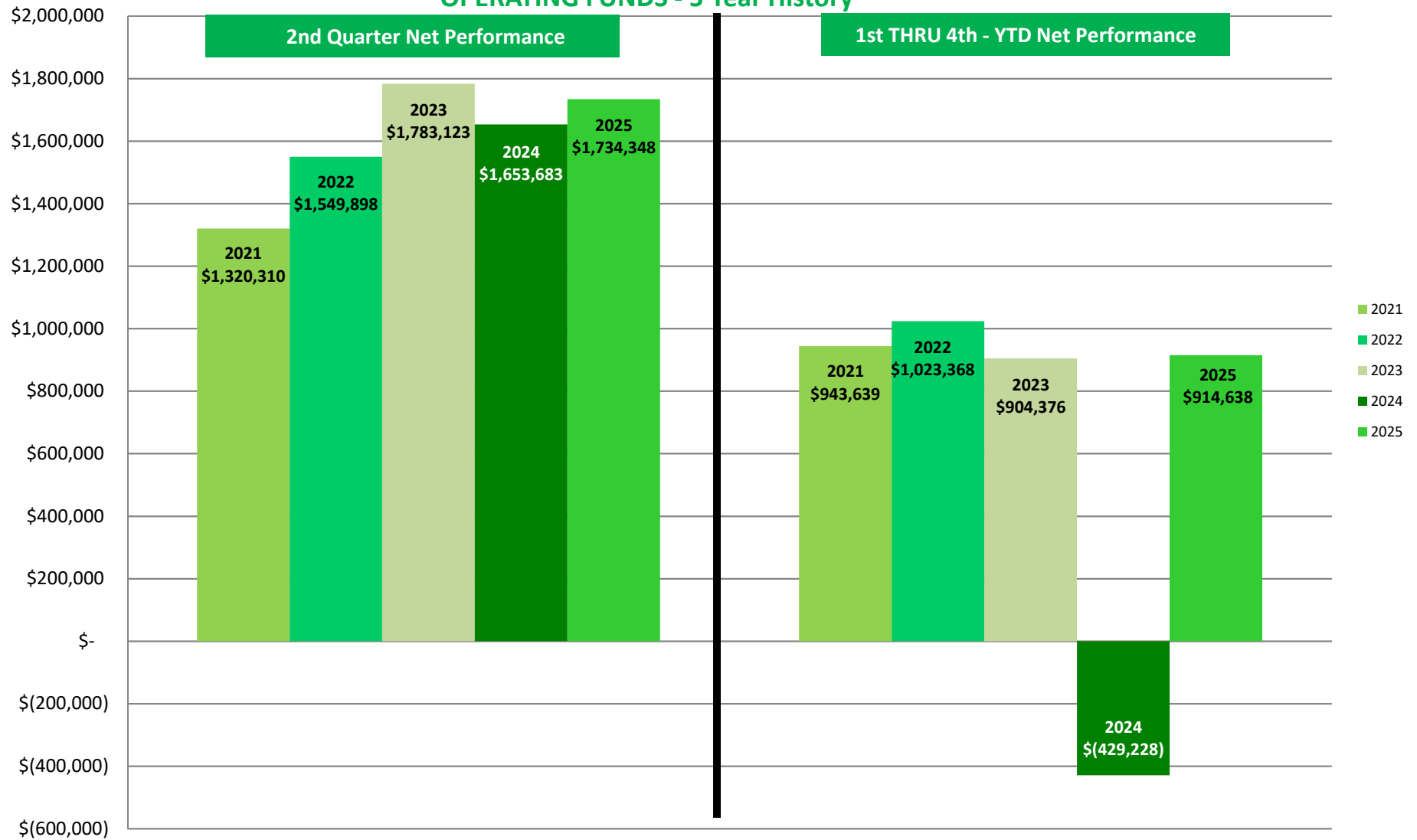


Carol Stream Park District Net Performance

(Chart C-3)

2nd Quarter vs. 1st THRU 4th YTD - Fiscal Year Ending 12/31/25

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.
- Second Quarter net performance of the Recreation Fund (April-June) is \$791,336.
 - Second quarter net performance is typically positive.
 - The first major tax allocations were received during the second quarter.
 - We continue to utilize a deferred revenue charting system.
 - This quarter reflects slightly less favorable performance compared to the same quarter in 2024, but is the third highest since 2016.
- Early forecasts show that a number of programs are trending 'at' or 'better than budgeted' revenue levels:
 - Youth Theater has reached 81% of budget.
 - Gym Rentals have reached 72% of budget.
 - Youth Basketball has reached 97% of budget.
 - Youth Dodgeball has reached 85% of budget.
 - Adult Sports Tournaments have reached 73% of budget.
 - Sports Instructional has reached 59% of budget.
 - Preschool has reached 52% of budget.
 - Personal Training has reached 81% of budget.
 - Gymnastics Private Lessons has reached 61% of budget.
- First Half net performance of the Recreation Fund (January-June) is \$607,347.
 - This is the fifth strongest first half net performance since 2016.
 - Revenues of \$3,770,783 for the first half are the highest since 2010.
 - Expenses of \$3,163,436 are a little more than typical.



Carol Stream Park District

(Chart D)

YTD Revenues & Expenses - Monthly Comparisons

2nd Quarter - Fiscal Year Ending 12/31/25

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

Fiscal Year		1st Quarter Totals	April			May			June			2nd Quarter Totals	2nd Qtr % of Annl Budget	First Half Totals	YTD % of Annual Budget	3rd Quarter Totals	4th Quarter Totals	1st-4th Qtr YTD Totals	YTD % of Annual Budget	Annual Recreation Budget
2016	Revenue	\$ 1,391,430	\$ 335,731	\$ 648,918	\$ 844,947	\$ 1,829,597	31.5%	\$ 3,221,027	55.4%	\$ 1,494,005	\$ 829,269	\$ 5,544,301	95.4%	\$ 5,813,394						
	Expense	\$ 1,165,618	\$ 389,727	\$ 403,019	\$ 442,231	\$ 1,234,977	21.5%	\$ 2,400,594	41.8%	\$ 1,797,042	\$ 1,274,763	\$ 5,472,399	95.4%	\$ 5,738,668						
	Net	\$ 225,812	\$ (53,995)	\$ 245,899	\$ 402,716	\$ 594,620		\$ 820,432		\$ (303,037)	\$ (445,494)	\$ 71,902		\$ 74,726						
2017	Revenue	\$ 918,039	\$ 351,209	\$ 401,130	\$ 1,231,843	\$ 1,984,181	33.7%	\$ 2,902,220	49.3%	\$ 1,899,594	\$ 944,567	\$ 5,746,381	97.6%	\$ 5,887,257						
	Expense	\$ 1,191,900	\$ 319,800	\$ 433,236	\$ 688,175	\$ 1,441,211	25.0%	\$ 2,633,111	45.6%	\$ 1,648,279	\$ 1,366,874	\$ 5,648,265	97.8%	\$ 5,774,176						
	Net	\$ (273,861)	\$ 31,409	\$ (32,107)	\$ 543,667	\$ 542,970		\$ 269,109		\$ 251,315	\$ (422,307)	\$ 98,117		\$ 113,081						
2018	Revenue	\$ 945,957	\$ 339,925	\$ 439,243	\$ 1,213,335	\$ 1,992,503	34.0%	\$ 2,938,460	50.2%	\$ 1,959,525	\$ 947,719	\$ 5,845,704	99.8%	\$ 5,856,681						
	Expense	\$ 1,087,307	\$ 428,304	\$ 390,450	\$ 675,711	\$ 1,494,465	26.0%	\$ 2,581,772	44.9%	\$ 1,628,465	\$ 1,414,627	\$ 5,624,865	97.8%	\$ 5,751,202						
	Net	\$ (141,350)	\$ (88,379)	\$ 48,794	\$ 537,623	\$ 498,038		\$ 356,688		\$ 331,060	\$ (466,908)	\$ 220,839		\$ 105,479						
2019	Revenue	\$ 964,168	\$ 362,380	\$ 436,925	\$ 1,218,203	\$ 2,017,508	33.9%	\$ 2,981,676	50.1%	\$ 1,915,839	\$ 970,735	\$ 5,868,250	98.7%	\$ 5,946,852						
	Expense	\$ 1,041,681	\$ 403,291	\$ 601,194	\$ 558,950	\$ 1,563,435	26.8%	\$ 2,605,116	44.7%	\$ 1,675,741	\$ 1,470,119	\$ 5,750,976	98.7%	\$ 5,825,193						
	Net	\$ (77,513)	\$ (40,911)	\$ (164,269)	\$ 659,254	\$ 454,074		\$ 376,560		\$ 240,098	\$ (499,384)	\$ 117,274		\$ 121,659						
2020	Revenue	\$ 949,904	\$ (22,170.74)	\$ 13,454.54	\$ 589,039.85	\$ 580,324	9.7%	\$ 1,530,228	25.6%	\$ 1,028,889	\$ 395,788	\$ 2,954,905	49.5%	5,974,574						
	Expense	\$ 1,058,794	\$ 260,344.55	\$ 152,606.36	\$ 147,348.98	\$ 560,300	9.5%	\$ 1,619,094	27.4%	\$ 813,275	\$ 770,165	\$ 3,202,534	54.2%	5,908,337						
	Net	\$ (108,890)	\$ (282,515.29)	\$ (139,151.82)	\$ 441,690.87	\$ 20,024		\$ (88,866)		\$ 215,614	\$ (374,378)	\$ (247,629)		\$ 66,237						
2021	Revenue	\$ 407,741	\$ 221,768	\$ 367,599	\$ 1,121,678	\$ 1,711,044	42.3%	\$ 2,118,785	52.4%	\$ 1,863,931	\$ 762,831	\$ 4,745,546	117.3%	4,047,331						
	Expense	\$ 551,933	\$ 332,692	\$ 391,868	\$ 378,083	\$ 1,102,643	27.5%	\$ 1,654,576	41.2%	\$ 1,233,146	\$ 1,172,810	\$ 4,060,533	101.1%	4,014,876						
	Net	\$ (144,193)	\$ (110,924)	\$ (24,270)	\$ 743,595	\$ 608,401		\$ 464,208		\$ 630,785	\$ (409,980)	\$ 685,013		\$ 32,455						
2022	Revenue	\$ 765,815	\$ 359,570	\$ 579,540	\$ 1,197,378	\$ 2,136,488	42.4%	\$ 2,902,303	57.6%	\$ 1,896,144	\$ 962,662	\$ 5,761,109	114.3%	5,040,613						
	Expense	\$ 817,452	\$ 442,750	\$ 365,486	\$ 652,220	\$ 1,460,457	29.4%	\$ 2,277,909	45.9%	\$ 1,629,588	\$ 1,172,802	\$ 5,080,299	102.3%	4,965,582						
	Net	\$ (51,637)	\$ (83,181)	\$ 214,054	\$ 545,158	\$ 676,031		\$ 624,394		\$ 266,555	\$ (210,140)	\$ 680,810		\$ 75,032						
2023	Revenue	\$ 985,075	\$ 412,419	\$ 648,755	\$ 1,326,832	\$ 2,388,006	40.6%	\$ 3,373,081	57.4%	\$ 2,173,904	\$ 998,450	\$ 6,545,435	111.3%	5,880,335						
	Expense	\$ 1,099,258	\$ 375,836	\$ 563,223	\$ 600,987	\$ 1,540,046	26.5%	\$ 2,639,304	45.4%	\$ 1,966,863	\$ 1,353,336	\$ 5,959,503	102.6%	5,808,083						
	Net	\$ (114,183)	\$ 36,583	\$ 85,532	\$ 725,845	\$ 847,960		\$ 733,777		\$ 207,041	\$ (354,887)	\$ 585,932		\$ 72,252						
2024	Revenue	\$ 1,016,418	\$ 443,627	\$ 625,265	\$ 1,485,275	\$ 2,554,167	38.9%	\$ 3,570,585	54.4%	\$ 2,269,468	\$ 1,102,757	\$ 6,942,811	105.7%	6,566,906						
	Expense	\$ 1,244,331	\$ 468,167	\$ 573,618	\$ 671,948	\$ 1,713,733	26.2%	\$ 2,958,064	45.2%	\$ 2,115,095	\$ 1,827,969	\$ 6,901,128	105.6%	6,537,622						
	Net	\$ (227,912)	\$ (24,540)	\$ 51,647	\$ 813,327	\$ 840,434		\$ 612,521		\$ 154,373	\$ (725,212)	\$ 41,683		\$ 29,284						
2025	Revenue	\$ 1,192,434	\$ 464,980	\$ 681,078	\$ 1,432,290	\$ 2,578,349	36.6%	\$ 3,770,783	53.5%	\$ -	\$ -	\$ 3,770,783	53.5%	7,050,060						
	Expense	\$ 1,376,423	\$ 484,962	\$ 648,502	\$ 653,549	\$ 1,787,013	25.4%	\$ 3,163,436	44.9%	\$ -	\$ -	\$ 3,163,436	44.9%	7,042,559						
	Net	\$ (183,989)	\$ (19,982)	\$ 32,577	\$ 778,742	\$ 791,336		\$ 607,347		\$ -	\$ -	\$ 607,347		\$ 7,500						



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 revenues are \$3,770,783 and represents 53.5% of the annual budget.
 - YTD expenses are \$3,163,436 represents 44.9% 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 (2nd Quarter vs. 1st- 4th Quarter)

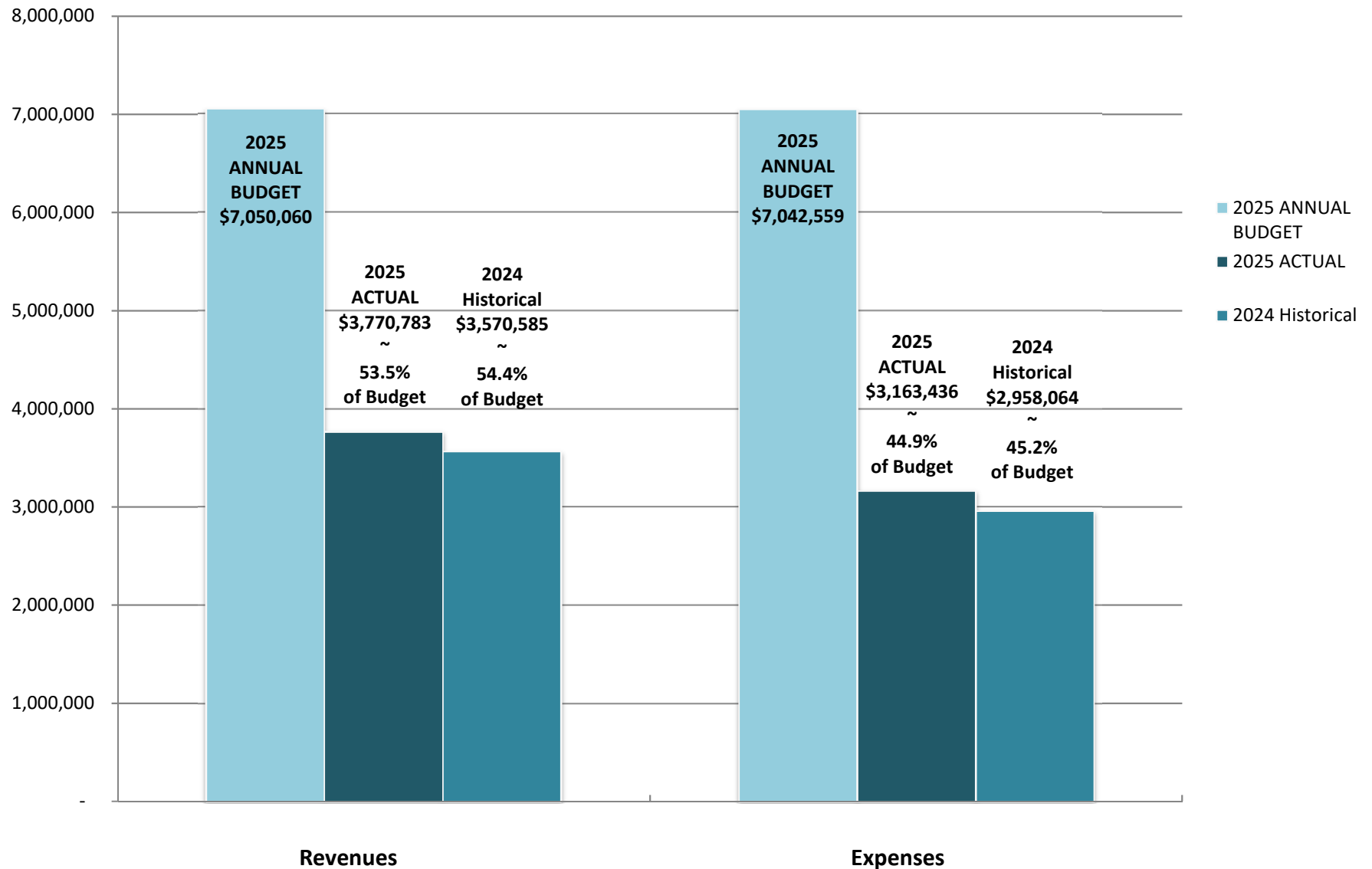
Refer to Chart D-3

- This chart reflects NET performance for the Recreation Fund.
 - The chart on the left includes net performance for the second quarter only (April-June).
 - 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
2nd Quarter - Fiscal Year Ending 12/31/25
RECREATION FUND

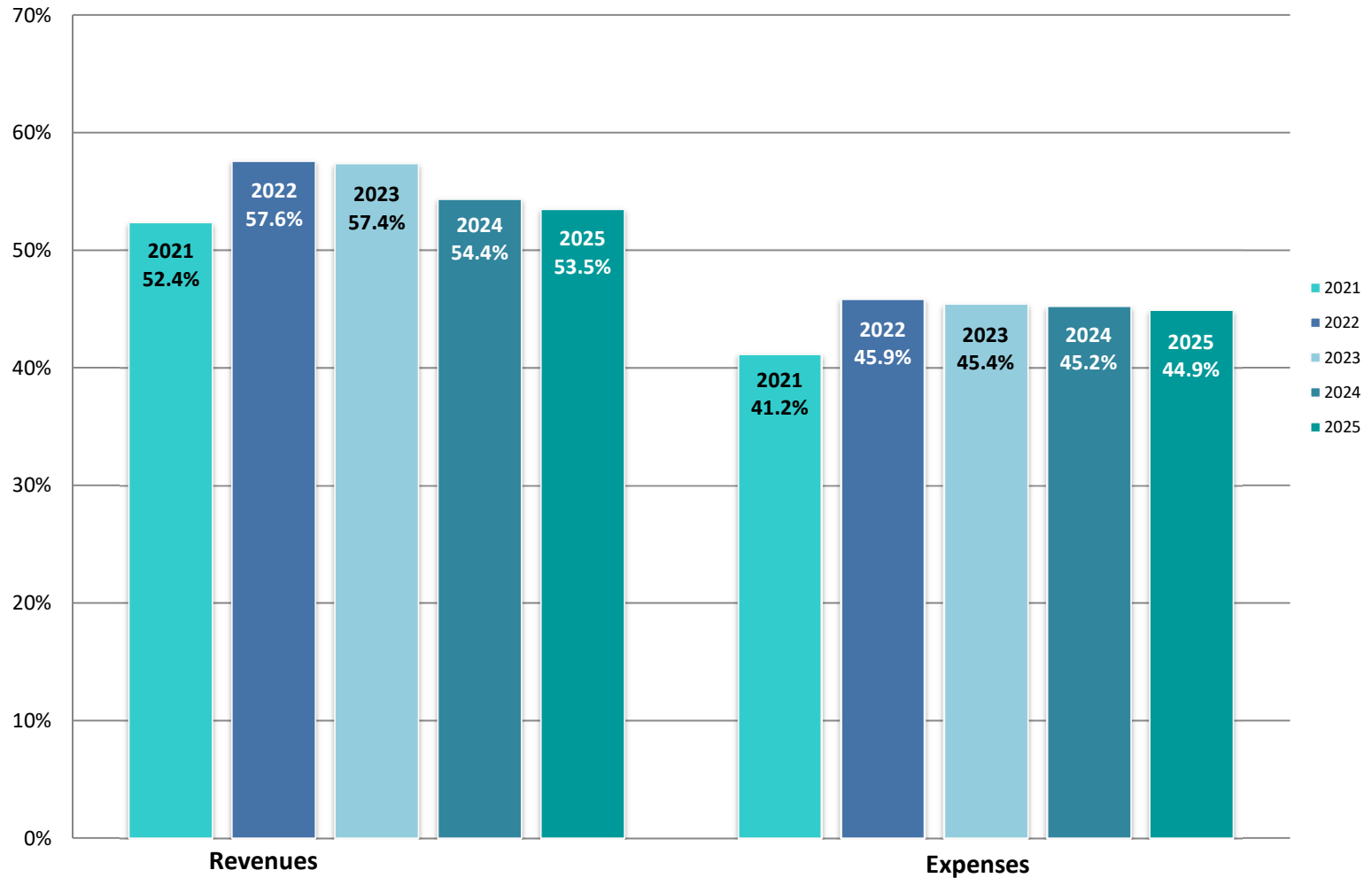
(Chart D-1)





Carol Stream Park District
YTD Revenue & Expense as a % of Budget
2nd Quarter - Fiscal Year Ending 12/31/25
RECREATION FUND - 5-Year History

(Chart D-2)





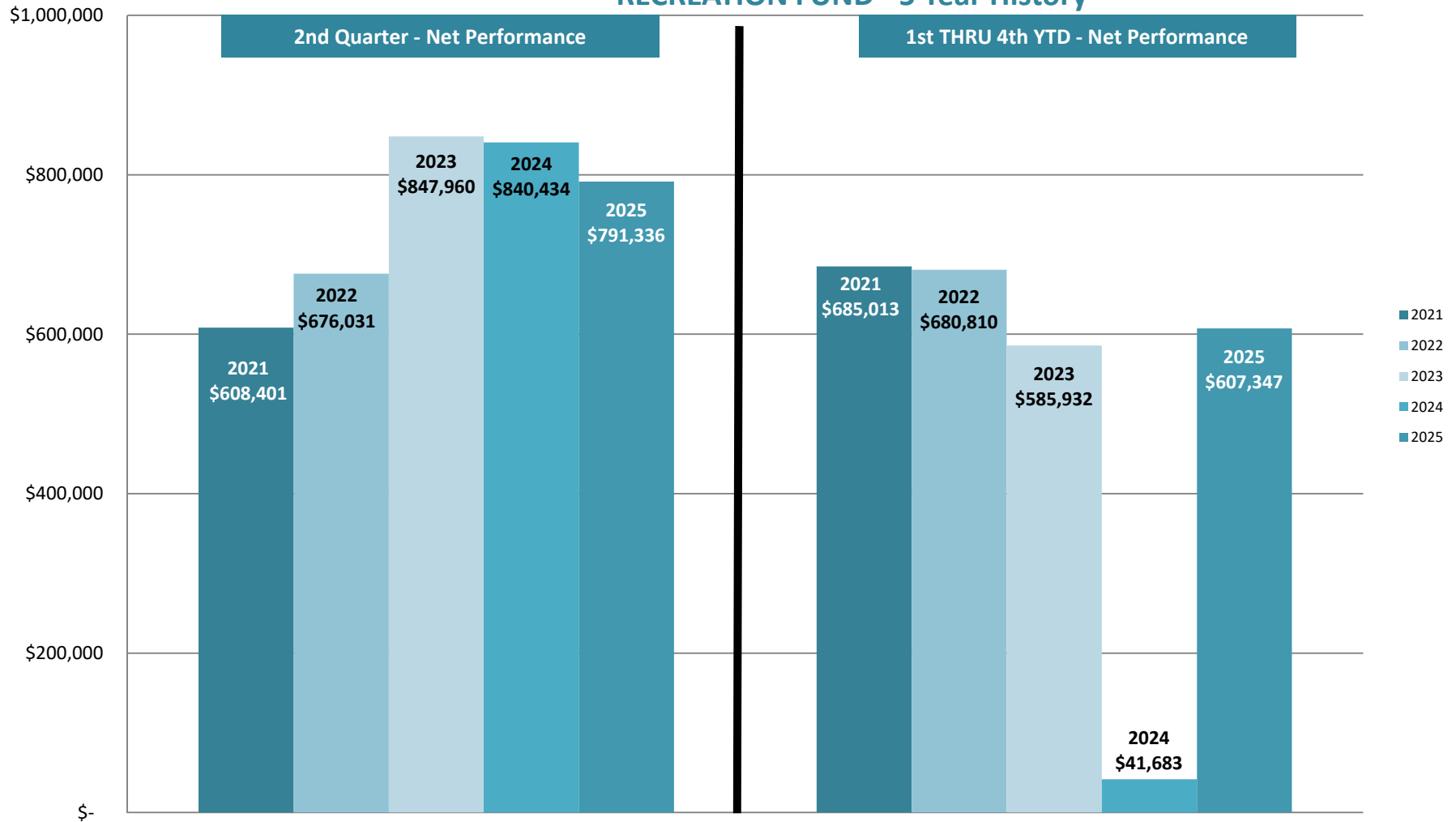
Carol Stream Park District

(Chart D-3)

Net Performance

2nd Quarter vs 1st thru 4th Quarter - Fiscal Year Ending 12/31/25

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:

- Seven (7) bond principal and/or interest payments were made in the second quarter of 2025, totaling \$873,255.00.
 - 2016 \$252,375.00
 - 2020A \$2,900.00
 - 2020B \$8,080.00
 - 2020C \$214,075.00
 - 2020D \$107,706.75
 - 2021A \$56,385.75
 - 2021B \$231,732.50



Carol Stream Park District
Comparison of Monthly Capital, Cap-Exempt, & Special Recreation Funds
2nd Quarter - Fiscal Year Ending 12/31/2025

(Chart E)

Fiscal Year		1st Quarter Totals	April	May	June	2nd Quarter Totals	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL
2016	Revenue	\$ 5,462	\$ 141,440	\$ 7,813	\$ 2,267,991	\$ 2,417,244	\$ 2,087,583	\$ 331,267	\$ 4,841,556
	Expense	\$ 313,902	\$ 946,707	\$ 126,924	\$ 420,303	\$ 1,493,934	\$ 1,020,624	\$ 3,634,390	\$ 6,462,850
	Net	\$ (308,440)	\$ (805,266)	\$ (119,111)	\$ 1,847,687	\$ 923,310	\$ 1,066,959	\$ (3,303,123)	\$ (1,621,294)
2017	Revenue	\$ 7,805	\$ 133,897	\$ 398	\$ 2,446,870	\$ 2,581,166	\$ 2,332,412	\$ 147,052	\$ 5,068,435
	Expense	\$ 241,518	\$ 828,754	\$ 177,051	\$ 571,363	\$ 1,577,168	\$ 592,324	\$ 3,560,179	\$ 5,971,189
	Net	\$ (233,713)	\$ (694,856)	\$ (176,653)	\$ 1,875,507	\$ 1,003,998	\$ 1,740,088	\$ (3,413,127)	\$ (902,754)
2018	Revenue	\$ 7,880	\$ 151,325	\$ 145,061	\$ 2,502,831	\$ 2,799,217	\$ 2,272,188	\$ 254,507	\$ 5,333,792
	Expense	\$ 132,247	\$ 758,068	\$ (11,326)	\$ 435,281	\$ 1,182,023	\$ 393,179	\$ 3,893,564	\$ 5,601,013
	Net	\$ (124,367)	\$ (606,743)	\$ 156,387	\$ 2,067,550	\$ 1,617,194	\$ 1,879,009	\$ (3,639,057)	\$ (267,221)
2019	Revenue	\$ 16,972	\$ 2,824	\$ 136,330	\$ 2,621,814	\$ 2,760,968	\$ 2,641,252	\$ 311,884	\$ 5,731,076
	Expense	\$ 119,739	\$ 812,049	\$ 80,171	\$ 648,083	\$ 1,540,303	\$ 562,703	\$ 4,135,842	\$ 6,358,587
	Net	\$ (102,767)	\$ (809,225)	\$ 56,158	\$ 1,973,731	\$ 1,220,665	\$ 2,078,549	\$ (3,823,958)	\$ (627,511)
2020	Revenue	\$ 13,090	\$ 135,109	\$ 45,375	\$ 2,695,266	\$ 2,875,751	\$ 2,560,187	\$ 276,610	\$ 5,725,638
	Expense	\$ 58,997	\$ 638,623	\$ 81,816	\$ 496,690	\$ 1,217,129	\$ 291,263	\$ 4,417,503	\$ 5,984,892
	Net	\$ (45,907)	\$ (503,514)	\$ (36,441)	\$ 2,198,576	\$ 1,658,622	\$ 2,268,924	\$ (4,140,893)	\$ (259,254)
2021	Revenue	\$ 26,976	\$ 8	\$ 4,068,516	\$ 2,335,954	\$ 6,404,478	\$ 2,541,216	\$ 88,183	\$ 9,060,852
	Expense	\$ 126,802	\$ 398,105	\$ 56,539	\$ 475,050	\$ 929,694	\$ 568,890	\$ 4,503,782	\$ 6,129,169
	Net	\$ (99,826)	\$ (398,097)	\$ 4,011,977	\$ 1,860,904	\$ 5,474,784	\$ 1,972,325	\$ (4,415,599)	\$ 2,931,684
2022	Revenue	\$ (106,814)	\$ 46,477	\$ 778,691	\$ 3,136,478	\$ 3,961,646	\$ 2,764,534	\$ 154,825	\$ 6,774,191
	Expense	\$ 118,791	\$ 715,285	\$ 93,911	\$ 432,133	\$ 1,241,329	\$ 426,679	\$ 6,295,701	\$ 8,082,500
	Net	\$ (225,605)	\$ (668,808)	\$ 684,780	\$ 2,704,344	\$ 2,720,317	\$ 2,337,855	\$ (6,140,876)	\$ (1,308,309)
2023	Revenue	\$ 36,367	\$ 10,280	\$ 505,716	\$ 2,782,599	\$ 3,298,595	\$ 3,113,523	\$ 358,874	\$ 6,807,359
	Expense	\$ 134,332	\$ 697,632	\$ 158,031	\$ 608,471	\$ 1,464,133	\$ 484,960	\$ 7,246,507	\$ 9,329,933
	Net	\$ (97,965)	\$ (687,352)	\$ 347,685	\$ 2,174,128	\$ 1,834,461	\$ 2,628,563	\$ (6,887,633)	\$ (2,522,573)
2024	Revenue	\$ 341,540	\$ 421,163	\$ 539,612	\$ 2,852,629	\$ 3,813,404	\$ 3,116,723	\$ 964,524	\$ 8,236,190
	Expense	\$ (1,113,386)	\$ 2,075,059	\$ 370,042	\$ 751,731	\$ 3,196,832	\$ 1,057,959	\$ 5,059,841	\$ 8,201,246
	Net	\$ 1,454,926	\$ (1,653,896)	\$ 169,570	\$ 2,100,898	\$ 616,572	\$ 2,058,764	\$ (4,095,317)	\$ 34,944
2025	Revenue	\$ (241,623)	\$ 11,398	\$ 540,141	\$ 2,987,066	\$ 3,538,605	\$ -	\$ -	\$ 3,296,982
	Expense	\$ 125,439	\$ 734,278	\$ 180,046	\$ 480,006	\$ 1,394,329	\$ -	\$ -	\$ 1,519,768
	Net	\$ (367,062)	\$ (722,879)	\$ 360,095	\$ 2,507,060	\$ 2,144,276	\$ -	\$ -	\$ 1,777,214

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

Investments for Fiscal 2025

Refer to Chart F

- The chart is a summary of the District's investments for the current fiscal year.
- All funds are allocated between IPDLAF (Illinois Park District Liquid Asset Fund/IL Trust) and Fifth Third Securities. Fund balance investments consist of certificates of deposit and treasury bills.
- Average interest rate earned during the second quarter is **4.552%**.
 - The cumulative average rate for interest earned in 2024 was 4.856%
 - The cumulative average rate for interest earned in 2023 was 0.252%
 - The cumulative average rate for interest earned in 2021 was 0.500%
 - The cumulative average rate for interest earned in 2020 was 1.670%
 - The cumulative average rate for interest earned in 2019 was 2.342%
 - The cumulative average rate for interest earned in 2018 was 1.999%
 - The cumulative average rate for interest earned in 2017 was 1.083%
 - The cumulative average rate for interest earned in 2016 was 0.504%
 - The cumulative average rate 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
2nd Quarter - Fiscal Year Ending 12/31/25**

Illinois Trust	Fund Balance Investments	TERM	RATE	2025 YTD BALANCE INVESTED/LIQUID	2025 ACTUAL INTEREST RECEIVED
Operating \$	Total Illinois Trust [Operating Funds]	Q2/25	4.854%	\$ 1,109,000.00	\$ 25,028.79
5/3 Securities	Fund Balance Investments	TERM	RATE	2025 YTD BALANCE INVESTED/LIQUID	2025 ACTUAL INTEREST RECEIVED
Operating \$	Total 5/3 Securities [Operating Funds]	Q2/25	4.250%	\$ 4,966,354.17	\$ -
TOTAL INVESTMENTS		TERM	RATE	\$ 6,075,354.17	\$ 25,028.79
		Q2	avg % 4.552%	2025 YTD BALANCE INVESTED/LIQUID	2025 ACTUAL INTEREST RECEIVED



General/Operational Repair & Replacement Fund

Refer to Chart G

- 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 District continues to make dedicated transfers from administration to fund technology.
- Additional revenues include Prior Year Property Tax Refunds.
- 5-Year history shows the revenues and expenditures by category.

Recreation/Operational Repair & Replacement Fund

Refer to Chart H

- 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 District continues to make dedicated transfers from revenue-producing programs/services.
- Additional revenues include fitness membership enrollment fees and the annual Glenbard District 87 contribution for the FV Pool IGA.
- 5-Year history shows the revenues and expenditures by category.

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 \$185,245.25.
 - Balance of the Recreation Operational R&R Fund is \$715,274.46.

Carol Stream Park District Corporate Operational Repair & Replacement					
	General 11-7XX	Bark Park 11-724	IT Replace / Summary 11-713	ENDING BALANCE	AS OF 6/30/2025
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	2,809.82	960.00	54,694.23	58,464.05	Revenues
Expenditures	(10,500.00)	-	(75,749.58)	(86,249.58)	Expenditures
12/31/2024	65,706.45	8,998.73	90,849.98	165,555.16	EB 2024
Revenues	1,437.00	-	33,468.95	34,905.95	Revenues
Expenditures	-	-	(15,215.86)	(15,215.86)	Expenditures
12/31/2025	67,143.45	8,998.73	109,103.07	185,245.25	EB 2025

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		6/30/2025
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	12,114.50	-	22,329.92	16,160.07	35,000.00	4,565.01	49,313.61	5,104.69	29,330.68	2,126.48	21,267.98	15,160.01	212,472.95	Revenues
Expenditures	(10,931.00)	-	-	-	(189,000.00)	-	(29,670.00)	-	-	-	-	-	(229,601.00)	Expenditures
12/31/2024	51,304.35	32,000.00	55,281.96	29,709.74	128,277.30	7,903.67	177,744.37	17,358.98	54,122.61	8,411.12	47,835.82	43,144.62	653,094.54	EB 2024
Revenues	2,076.75	-	16,253.06	8,104.52	35,000.00	2,909.90	26,478.25	20.85	11,142.30	242.35	2,579.10	-	104,807.08	Revenues
Expenditures	-	-	-	-	-	-	(15,779.00)	-	(11,366.95)	-	(15,481.21)	-	(42,627.16)	Expenditures
12/31/2025	53,381.10	32,000.00	71,535.02	37,814.26	163,277.30	10,813.57	188,443.62	17,379.83	53,897.96	8,653.47	34,933.71	43,144.62	715,274.46	EB 2025

**ALL Operational Repair & Replacement Funds - SNAPSHOT YTD
2nd Quarter - Fiscal Year Ending 12/31/25**

(Chart I)

Carol Stream Park District Corporate Operational Repair & Replacement					
	General 11-7XX	Bark Park 11-724	IT Replace / Summary 11-713	ENDING BALANCE	AS OF 6/30/2025
12/31/2024	65,706.45	8,998.73	90,849.98	165,555.16	EB 2024
Revenues	1,437.00	-	33,468.95	34,905.95	Revenues
Expenditures	-	-	(15,215.86)	(15,215.86)	Expenditures
12/31/2025	67,143.45	8,998.73	109,103.07	185,245.25	EB 2025

**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		6/30/2025
12/31/2024	51,304.35	32,000.00	55,281.96	29,709.74	128,277.30	7,903.67	177,744.37	17,358.98	54,122.61	8,411.12	47,835.82	43,144.62	653,094.54	EB 2024
Revenues	2,076.75	-	16,253.06	8,104.52	35,000.00	2,909.90	26,478.25	20.85	11,142.30	242.35	2,579.10	-	104,807.08	Revenues
Expenditures	-	-	-	-	-	-	(15,779.00)	-	(11,366.95)	-	(15,481.21)	-	(42,627.16)	Expenditures
12/31/2025	53,381.10	32,000.00	71,535.02	37,814.26	163,277.30	10,813.57	188,443.62	17,379.83	53,897.96	8,653.47	34,933.71	43,144.62	715,274.46	EB 2025