



Quarterly Treasurer's Report
Fiscal Year Ending December 31, 2025
Fourth 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 fourth quarter (October-December) of fiscal year ending December 31, 2025.

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 fourth quarter Combined Fund Balance is \$8,309,059. This includes all operating, restricted use funds, the balance of the bond proceeds, capital, and repair & replacement dollars.
 - The Fourth quarter ending fund balance for all Operating Funds is \$4,888,648. This compares favorably to the 2024 fourth quarter ending balance of \$4,420,859. 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 \$460,771; this compares more favorably to the year to date decrease of (\$429,228) in 2024 and less favorably to the increase of \$904,376 in 2023.
 - Fourth Quarter performance is typically negative.
- Total Capital Dollars available are \$1,694,931. *This includes the 2025 bond series issued on December 30, 2025.*



Carol Stream Park District

(Chart A)

Current Fund Balance

4th 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 42/43	
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	\$ (292,416)	\$ (2,655)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (34,648)	\$ (34,732)	\$ (11,673)	\$ -	\$ 45,721	\$ 14,965	\$ 3,750	\$ -	\$ (311,689)
Fund Balance 7/31	\$ 1,577,670	\$ 182,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 680,626	\$ 2,537,176	\$ 205,894	\$ 100,000	\$ 3,907,251	\$ 266,163	\$ 62,252	\$ (400,841)	\$ 9,118,781
August Net	\$ (340,267)	\$ (3,221)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,074	\$ (325,494)	\$ 4,889	\$ -	\$ 62,867	\$ (307,120)	\$ 3,435	\$ -	\$ (889,837)
Fund Balance 8/31	\$ 1,237,403	\$ 179,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,700	\$ 2,211,683	\$ 210,783	\$ 100,000	\$ 3,970,118	\$ (40,957)	\$ 65,687	\$ (400,841)	\$ 8,228,944
September Net	\$ 1,228,511	\$ (34,899)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,426)	\$ 506,789	\$ 163,135	\$ -	\$ 2,676,190	\$ 184,859	\$ 6,240	\$ -	\$ 4,718,398
Fund Balance 9/30	\$ 2,465,914	\$ 144,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 683,273	\$ 2,718,471	\$ 373,918	\$ 100,000	\$ 6,646,308	\$ 143,902	\$ 71,927	\$ (400,841)	\$ 12,947,342
October Net	\$ (267,406)	\$ 2,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,513	\$ (6,563)	\$ (84,242)	\$ -	\$ (4,686,212)	\$ (97,803)	\$ (32,282)	\$ -	\$ (5,163,728)
Fund Balance 10/31	\$ 2,198,508	\$ 146,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 691,786	\$ 2,711,908	\$ 289,676	\$ 100,000	\$ 1,960,096	\$ 46,099	\$ 39,645	\$ (400,841)	\$ 7,783,615
November Net	\$ (261,799)	\$ 2,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,362	\$ (144,892)	\$ (23,999)	\$ -	\$ 329	\$ 277,595	\$ 3,435	\$ 200,000	\$ 64,858
Fund Balance 11/30	\$ 1,936,708	\$ 149,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 703,148	\$ 2,567,016	\$ 265,677	\$ 100,000	\$ 1,960,425	\$ 323,694	\$ 43,080	\$ (200,841)	\$ 7,848,472
December Net	\$ (248,613)	\$ 2,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,045	\$ (264,758)	\$ (254,947)	\$ -	\$ (345,675)	\$ 66,360	\$ -	\$ 1,462,638	\$ 460,586
YTD Fund Balance 12/31	\$ 1,688,096	\$ 152,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 746,193	\$ 2,302,258	\$ 10,730	\$ 100,000	\$ 1,614,750	\$ 390,054	\$ 43,080	\$ 1,261,797	\$ 8,309,059
	Corporate/CorpR&R/Ancillary							Recreation/RecR&R								
YTD Combined Fund Balance	\$ 1,840,196							\$ 3,048,452								
	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 42/43	
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	Capital Fund Beg Balance:	\$ 569,280	Cap Exempt Funds Beg Balance:	\$ 2,310,742	Fund Beg Balance:	\$ 6,738,618
Operating Fund End Balance:	\$ 4,888,648	Capital Fund End Balance:	\$ 1,694,931	Cap Exempt Funds End Balance:	\$ 3,420,411	Fund End Balance:	\$ 8,309,059
Change in Operating Balance:	\$ 460,771	Change in Capital Balance:	\$ 1,125,651	Change in Cap Exempt Balance:	\$ 1,109,669	Change in Fund Balance:	\$ 1,570,441

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.
- Fourth Quarter net performance for all funds (October-December) is (\$4,638,284.)
 - Fourth quarter performance is typically negative.
 - Performance is more favorable compared to 2024, due to revenue increases in property taxes, recreation revenue and the December 30, 2025 bond issue.
- First-Fourth Quarter net performance including all funds (January-December) is \$1,570,441.
 - First-Fourth performance is typically positive.
 - First-Fourth net performance in 2024 was (\$394,284); \$655,716 without transfers to capital.
 - First-Fourth net performance in 2023 was (\$1,618,197) due to capital spending for Community Park.



Carol Stream Park District
YTD Revenue & Expense - Monthly Comparison
4th Quarter - Fiscal Year Ending 12/31/25

(Chart B)

ALL FUNDS - Corresponds to Chart B-1

Fiscal Year		1st Quarter	2nd Quarter	First Half	3rd Quarter	October	November	December	4th Quarter	YTD	YTD %
		Totals	Totals	Totals	Totals				Totals	TOTAL	of Budget
2016	Revenue	\$ 1,460,617	\$ 5,532,006	\$ 6,992,623	\$ 4,724,822	\$ 530,138	\$ 331,792	\$ 447,154	\$ 1,309,084	\$ 13,026,529	98.58%
	Expense	\$ 1,979,005	\$ 3,297,933	\$ 5,276,938	\$ 3,577,429	\$ 3,216,861	\$ 599,969	\$ 1,752,602	\$ 5,569,431	\$ 14,423,798	85.66%
	Net	\$ (518,388)	\$ 2,234,073	\$ 1,715,685	\$ 1,147,393	\$ (2,686,723)	\$ (268,177)	\$ (1,305,448)	\$ (4,260,347)	\$ (1,397,269)	
2017	Revenue	\$ 992,937	\$ 5,948,022	\$ 6,940,959	\$ 5,396,347	\$ 561,464	\$ 344,067	\$ 337,724	\$ 1,243,254	\$ 13,580,560	100.26%
	Expense	\$ 1,949,971	\$ 3,673,264	\$ 5,623,235	\$ 2,937,513	\$ 3,590,723	\$ 681,701	\$ 1,329,888	\$ 5,602,312	\$ 14,163,060	81.06%
	Net	\$ (957,034)	\$ 2,274,759	\$ 1,317,724	\$ 2,458,834	\$ (3,029,259)	\$ (337,634)	\$ (992,164)	\$ (4,359,058)	\$ (582,500)	
2018	Revenue	\$ 1,031,725	\$ 6,207,035	\$ 7,238,761	\$ 5,388,057	\$ 734,529	\$ 302,297	\$ 312,312	\$ 1,349,138	\$ 13,975,955	101.32%
	Expense	\$ 1,797,510	\$ 3,347,702	\$ 5,145,212	\$ 2,598,391	\$ 3,836,293	\$ 886,387	\$ 1,294,280	\$ 6,016,961	\$ 13,760,564	82.79%
	Net	\$ (765,785)	\$ 2,859,333	\$ 2,093,548	\$ 2,789,666	\$ (3,101,765)	\$ (584,090)	\$ (981,968)	\$ (4,667,823)	\$ 215,391	
2019	Revenue	\$ 1,048,303	\$ 6,199,885	\$ 7,248,188	\$ 5,795,670	\$ 751,262	\$ 398,227	\$ 292,524	\$ 1,442,013	\$ 14,485,871	100.96%
	Expense	\$ 1,679,997	\$ 3,831,956	\$ 5,511,953	\$ 2,852,295	\$ 4,054,186	\$ 987,234	\$ 1,313,561	\$ 6,354,980	\$ 14,719,228	89.34%
	Net	\$ (631,694)	\$ 2,367,929	\$ 1,736,235	\$ 2,943,375	\$ (3,302,924)	\$ (589,007)	\$ (1,021,036)	\$ (4,912,967)	\$ (233,357)	
2020	Revenue	\$ 1,018,997	\$ 4,990,270	\$ 6,009,267	\$ 4,939,804	\$ 444,638	\$ 170,983	\$ 210,698	\$ 826,318	\$ 11,775,390	79.48%
	Expense	\$ 1,648,893	\$ 2,332,723	\$ 3,981,616	\$ 1,748,726	\$ 4,560,897	\$ 540,815	\$ 1,038,855	\$ 6,140,567	\$ 11,870,908	72.84%
	Net	\$ (629,896)	\$ 2,657,547	\$ 2,027,652	\$ 3,191,078	\$ (4,116,259)	\$ (369,832)	\$ (828,157)	\$ (5,314,248)	\$ (95,518)	
2021	Revenue	\$ 510,793	\$ 9,500,949	\$ 10,011,742	\$ 5,675,819	\$ 433,491	\$ 282,091	\$ 237,230	\$ 952,812	\$ 16,640,373	137.85%
	Expense	\$ 1,198,200	\$ 2,705,855	\$ 3,904,055	\$ 2,450,729	\$ 4,190,373	\$ 1,095,623	\$ 1,124,271	\$ 6,410,267	\$ 12,765,051	94.54%
	Net	\$ (687,407)	\$ 6,795,094	\$ 6,107,687	\$ 3,225,090	\$ (3,756,882)	\$ (813,531)	\$ (887,042)	\$ (5,457,455)	\$ 3,875,322	
2022	Revenue	\$ 741,740	\$ 7,759,627	\$ 8,501,367	\$ 6,031,371	\$ 622,736	\$ 366,326	\$ 340,805	\$ 1,329,867	\$ 15,862,604	111.59%
	Expense	\$ 1,524,154	\$ 3,489,412	\$ 5,013,566	\$ 2,908,450	\$ 5,540,936	\$ 1,404,792	\$ 1,279,802	\$ 8,225,530	\$ 16,147,546	86.62%
	Net	\$ (782,414)	\$ 4,270,215	\$ 3,487,801	\$ 3,122,920	\$ (4,918,200)	\$ (1,038,466)	\$ (938,997)	\$ (6,895,663)	\$ (284,942)	
2023	Revenue	\$ 1,174,944	\$ 7,475,911	\$ 8,650,855	\$ 6,867,687	\$ 610,320	\$ 353,930	\$ 689,598	\$ 1,653,849	\$ 17,172,391	103.01%
	Expense	\$ 1,962,275	\$ 3,858,327	\$ 5,820,602	\$ 3,420,975	\$ 5,190,991	\$ 935,704	\$ 3,422,316	\$ 9,549,012	\$ 18,790,589	97.55%
	Net	\$ (787,331)	\$ 3,617,585	\$ 2,830,253	\$ 3,446,712	\$ (4,580,671)	\$ (581,774)	\$ (2,732,718)	\$ (7,895,163)	\$ (1,618,197)	
2024	Revenue	\$ 1,619,146	\$ 8,236,679	\$ 9,855,825	\$ 7,097,505	\$ 650,699	\$ 423,063	\$ 1,249,320	\$ 2,323,082	\$ 19,276,412	103.75%
	Expense	\$ 1,455,086	\$ 5,966,424	\$ 7,421,510	\$ 4,270,468	\$ 5,414,907	\$ 712,424	\$ 1,851,386	\$ 7,978,717	\$ 19,670,696	99.47%
	Net	\$ 164,060	\$ 2,270,254	\$ 2,434,315	\$ 2,827,036	\$ (4,764,207)	\$ (289,361)	\$ (602,066)	\$ (5,655,635)	\$ (394,284)	
2025	Revenue	\$ 1,133,331	\$ 8,066,244	\$ 9,199,575	\$ 7,603,050	\$ 728,106	\$ 906,259	\$ 2,601,434	\$ 4,235,799	\$ 21,038,425	117.56%
	Expense	\$ 2,320,102	\$ 4,187,621	\$ 6,507,723	\$ 4,086,178	\$ 5,891,833	\$ 841,402	\$ 2,140,848	\$ 8,874,083	\$ 19,467,984	108.08%
	Net	\$ (1,186,772)	\$ 3,878,624	\$ 2,691,852	\$ 3,516,872	\$ (5,163,728)	\$ 64,858	\$ 460,586	\$ (4,638,284)	\$ 1,570,441	



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 117.56% of the annual budget, with expenses at 108.08% of the annual budget.
 - 2024 Year-to-Date revenue is 103.75% of the annual budget, with expenses at 99.47% of the annual budget.



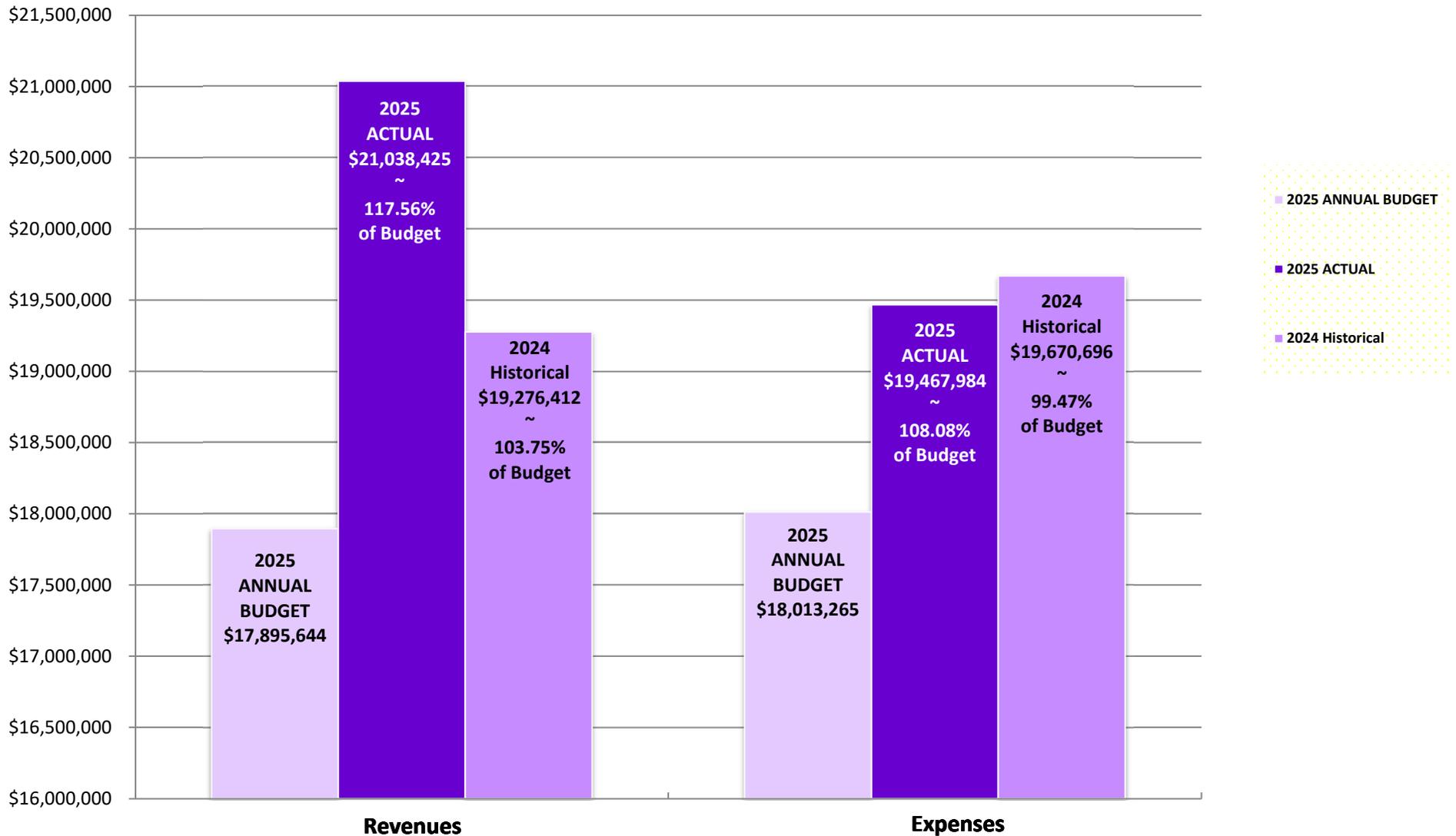
Carol Stream Park District

YTD Revenue & Expense as % of Budget

4th 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
- Fourth Quarter net performance for Operating Funds is (\$1,123,480)
 - The fourth quarter typically nets negative performance.
 - Fourth quarter performance compares more favorably to 2024 fourth quarter net performance of (\$1,560,318).
 - Staff continue to spend conservatively while higher overall revenue assists with unbudgeted repairs.
- First-Fourth Quarter net performance for Operating Funds (January-December) is \$460,771.
 - Net performance is slightly less than the current ten-year average of @\$557,000.
 - 2024 net performance was (\$429,228), but \$655,716 before capital transfers of (\$1,050,000.)
 - Net performance is less than the \$904,376 in 2023.
 - ✓ Strong performance of key revenue generating areas.
 - ✓ Continued stringent cost control measures.
 - ✓ Some additional repairs and small projects were done due to strong year end projections.



Carol Stream Park District
YTD Revenues & Expense - Monthly Comparisons
4th Quarter - Fiscal Year Ending 12/31/2025

(Chart C)

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

Fiscal Year	1st Quarter Totals	2nd Quarter Totals	First Half Totals	3rd Quarter Totals	October	November	December	4th Quarter Totals	YTD Total	YTD % of Budget	Operating Budget	
2016	Revenue	\$ 1,455,155	\$ 3,114,762	\$ 4,569,917	\$ 2,637,240	\$ 413,851	\$ 290,927	\$ 273,039	\$ 977,817	\$ 8,184,973	96.8%	\$ 8,452,124
	Expense	\$ 1,665,103	\$ 1,803,999	\$ 3,469,102	\$ 2,556,806	\$ 605,861	\$ 547,603	\$ 781,577	\$ 1,935,041	\$ 7,960,948	94.2%	\$ 8,448,387
	Net	\$ (209,948)	\$ 1,310,764	\$ 1,100,815	\$ 80,434	\$ (192,010)	\$ (256,676)	\$ (508,538)	\$ (957,225)	\$ 224,025		\$ 3,737
2017	Revenue	\$ 985,131	\$ 3,366,856	\$ 4,351,988	\$ 3,063,935	\$ 484,328	\$ 310,199	\$ 301,675	\$ 1,096,203	\$ 8,512,125	99.9%	\$ 8,524,852
	Expense	\$ 1,708,453	\$ 2,096,096	\$ 3,804,549	\$ 2,345,189	\$ 633,745	\$ 584,640	\$ 823,748	\$ 2,042,134	\$ 8,191,871	95.1%	\$ 8,614,925
	Net	\$ (723,322)	\$ 1,270,761	\$ 547,439	\$ 718,746	\$ (149,417)	\$ (274,440)	\$ (522,074)	\$ (945,931)	\$ 320,254		\$ (90,073)
2018	Revenue	\$ 1,023,845	\$ 3,407,818	\$ 4,431,663	\$ 3,115,869	\$ 527,692	\$ 278,587	\$ 288,351	\$ 1,094,630	\$ 8,642,163	101.3%	\$ 8,530,595
	Expense	\$ 1,665,262	\$ 2,165,679	\$ 3,830,941	\$ 2,205,213	\$ 629,091	\$ 770,017	\$ 724,289	\$ 2,123,397	\$ 8,159,551	93.3%	\$ 8,746,759
	Net	\$ (641,417)	\$ 1,242,139	\$ 600,722	\$ 910,657	\$ (101,399)	\$ (491,429)	\$ (435,938)	\$ (1,028,766)	\$ 482,612		\$ (216,164)
2019	Revenue	\$ 1,031,330	\$ 3,438,917	\$ 4,470,248	\$ 3,154,418	\$ 510,352	\$ 334,409	\$ 285,368	\$ 1,130,129	\$ 8,754,795	99.8%	\$ 8,770,170
	Expense	\$ 1,560,257	\$ 2,291,653	\$ 3,851,911	\$ 2,289,592	\$ 635,242	\$ 857,961	\$ 725,935	\$ 2,219,138	\$ 8,360,641	98.4%	\$ 8,494,828
	Net	\$ (528,927)	\$ 1,147,264	\$ 618,337	\$ 864,826	\$ (124,890)	\$ (523,552)	\$ (440,567)	\$ (1,089,009)	\$ 394,154		\$ 275,342
2020	Revenue	\$ 1,005,907	\$ 2,114,520	\$ 3,120,427	\$ 2,379,617	\$ 237,574	\$ 138,861	\$ 173,274	\$ 549,709	\$ 6,049,752	66.4%	\$ 9,114,321
	Expense	\$ 1,589,896	\$ 1,115,594	\$ 2,705,490	\$ 1,457,462	\$ 638,799	\$ 518,521	\$ 565,743	\$ 1,723,063	\$ 5,886,016	66.0%	\$ 8,911,720
	Net	\$ (583,989)	\$ 998,925	\$ 414,936	\$ 922,155	\$ (401,225)	\$ (379,661)	\$ (392,469)	\$ (1,173,355)	\$ 163,736		\$ 202,601
2021	Revenue	\$ 483,818	\$ 3,096,471	\$ 3,580,288	\$ 3,134,603	\$ 393,472	\$ 255,121	\$ 216,036	\$ 864,629	\$ 7,579,520	110.9%	\$ 6,832,856
	Expense	\$ 1,071,398	\$ 1,776,161	\$ 2,847,559	\$ 1,881,839	\$ 694,079	\$ 533,381	\$ 679,025	\$ 1,906,484	\$ 6,635,882	98.1%	\$ 6,766,380
	Net	\$ (587,580)	\$ 1,320,310	\$ 732,730	\$ 1,252,765	\$ (300,607)	\$ (278,260)	\$ (462,989)	\$ (1,041,856)	\$ 943,639		\$ 66,476
2022	Revenue	\$ 848,554	\$ 3,797,981	\$ 4,646,535	\$ 3,266,837	\$ 577,366	\$ 309,177	\$ 288,499	\$ 1,175,042	\$ 9,088,414	111.9%	\$ 8,121,516
	Expense	\$ 1,405,363	\$ 2,248,082	\$ 3,653,445	\$ 2,481,771	\$ 659,546	\$ 570,417	\$ 699,866	\$ 1,929,830	\$ 8,065,046	101.7%	\$ 7,930,019
	Net	\$ (556,809)	\$ 1,549,898	\$ 993,089	\$ 785,066	\$ (82,180)	\$ (261,240)	\$ (411,367)	\$ (754,787)	\$ 1,023,368		\$ 191,497
2023	Revenue	\$ 1,138,577	\$ 4,177,316	\$ 5,315,894	\$ 3,754,164	\$ 550,833	\$ 313,050	\$ 431,091	\$ 1,294,975	\$ 10,365,032	109.7%	\$ 9,444,278
	Expense	\$ 1,827,944	\$ 2,394,193	\$ 4,222,137	\$ 2,936,014	\$ 730,525	\$ 693,651	\$ 878,329	\$ 2,302,504	\$ 9,460,656	103.0%	\$ 9,183,818
	Net	\$ (689,367)	\$ 1,783,123	\$ 1,093,756	\$ 818,149	\$ (179,692)	\$ (380,600)	\$ (447,238)	\$ (1,007,530)	\$ 904,376		\$ 260,460
2024	Revenue	\$ 1,277,607	\$ 4,423,275	\$ 5,700,881	\$ 3,980,782	\$ 580,923	\$ 365,794	\$ 411,841	\$ 1,358,559	\$ 11,040,222	106.8%	\$ 10,337,230
	Expense	\$ 2,568,472	\$ 2,769,592	\$ 5,338,064	\$ 3,212,509	\$ 792,378	\$ 709,383	\$ 1,417,116	\$ 2,918,876	\$ 11,469,450	105.7%	\$ 10,847,335
	Net	\$ (1,290,865)	\$ 1,653,683	\$ 362,817	\$ 768,273	\$ (211,454)	\$ (343,589)	\$ (1,005,275)	\$ (1,560,318)	\$ (429,228)		\$ (510,105)
2025	Revenue	\$ 1,374,954	\$ 4,527,639	\$ 5,902,593	\$ 4,159,540	\$ 640,492	\$ 400,641	\$ 516,139	\$ 1,557,271	\$ 11,619,404	106.0%	\$ 10,962,484
	Expense	\$ 2,194,664	\$ 2,793,291	\$ 4,987,955	\$ 3,489,927	\$ 903,680	\$ 793,143	\$ 983,928	\$ 2,680,751	\$ 11,158,633	102.5%	\$ 10,890,480
	Net	\$ (819,710)	\$ 1,734,348	\$ 914,638	\$ 669,613	\$ (263,188)	\$ (392,502)	\$ (467,790)	\$ (1,123,480)	\$ 460,771		\$ 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 \$11,619,404 and represent 106.0% of the annual budget.
 - YTD expenses are \$11,158,633 and represent 102.5% 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 fourth quarter.
 - The chart is strictly % based. As the annual budget targets vary from year to year, they should not be considered the only tool for measuring performance.

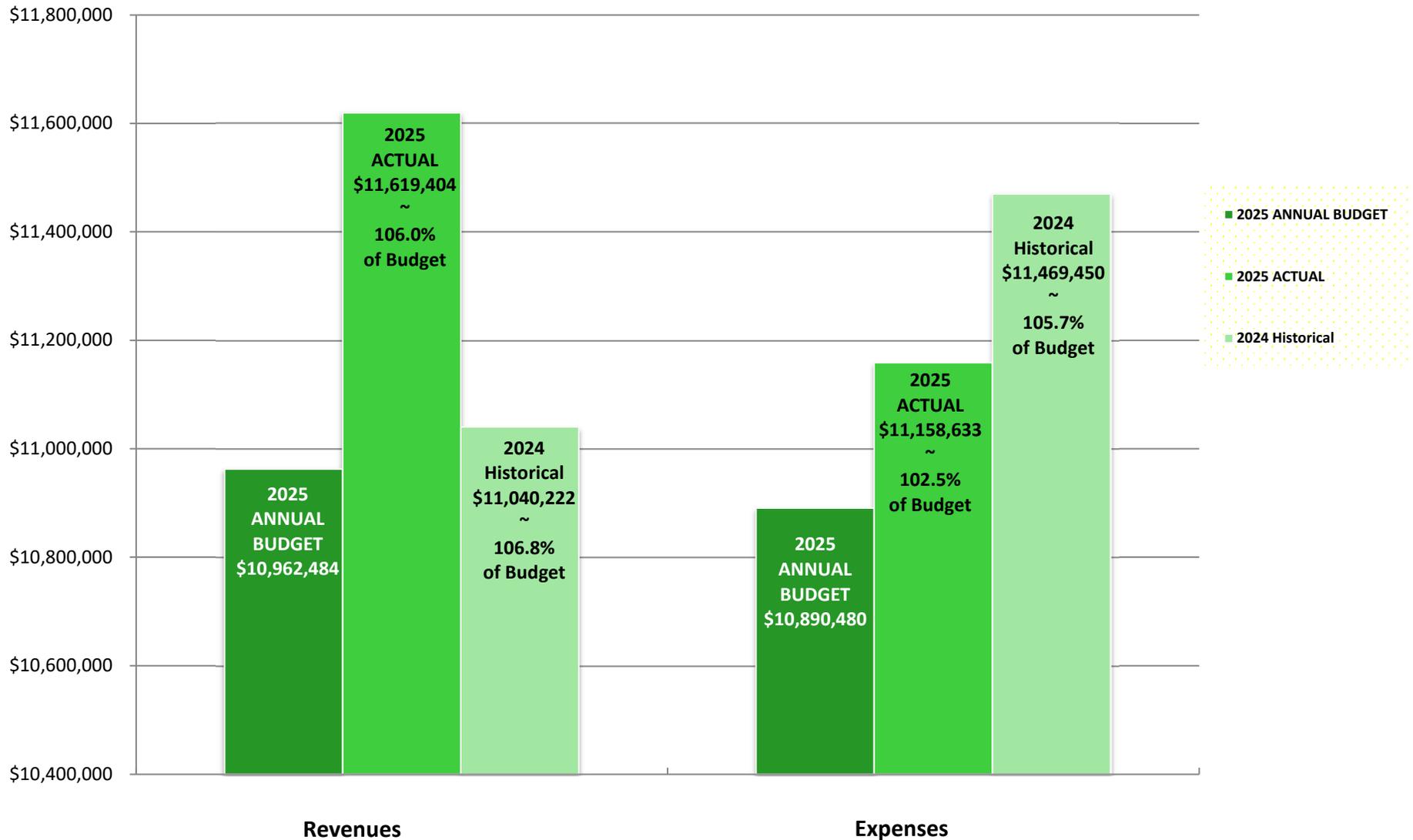
Net Performance – OPERATING FUNDS - 5 Year History (4th Quarter)**Refer to Chart C-3**

- This chart reflects NET performance for Operating Funds for the 4th 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 fourth quarter only (Oct-Nov-Dec).
 - 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
4th Quarter - Fiscal Year Ending 12/31/25
OPERATING FUNDS

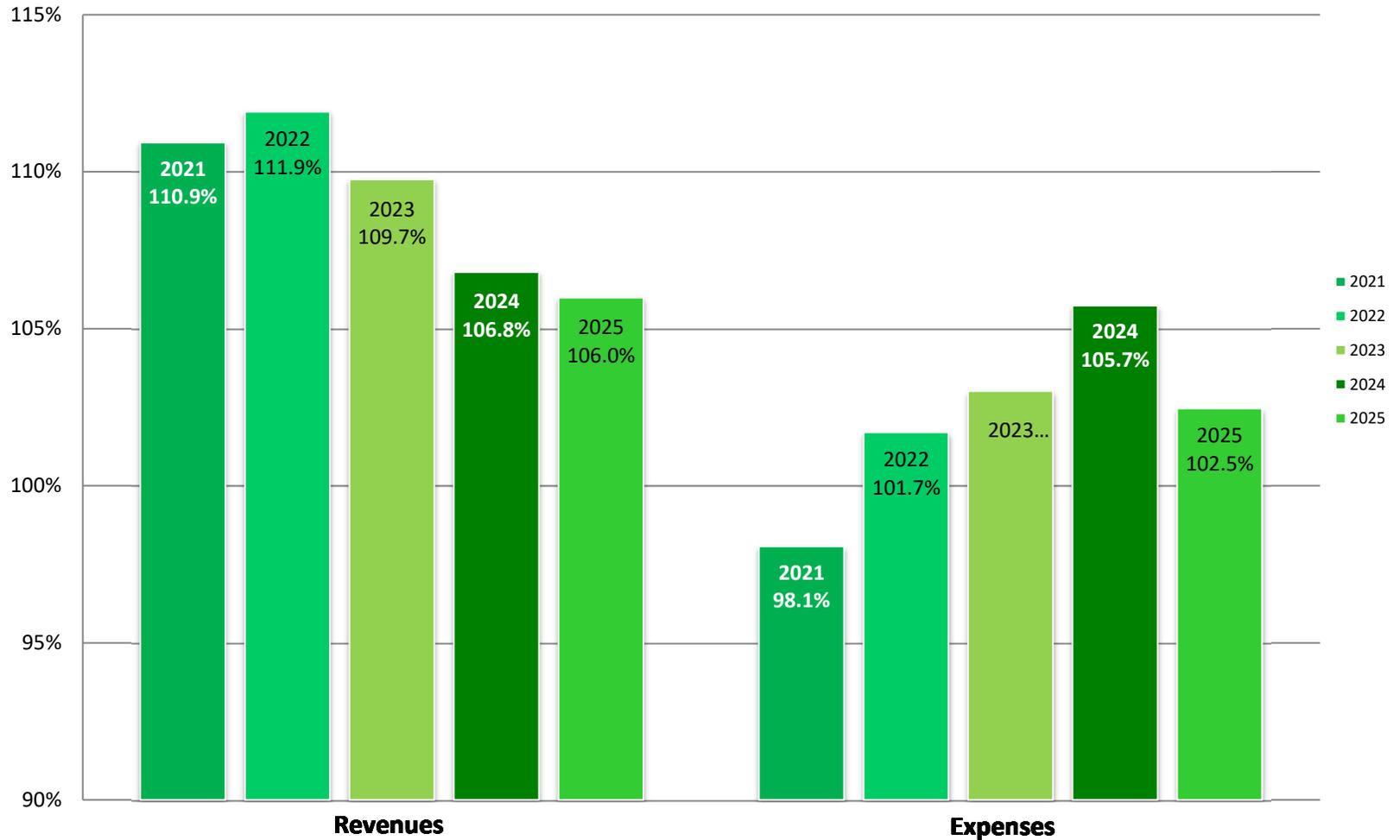
(Chart C-1)





Carol Stream Park District
YTD Revenue & Expense as a % of Budget
4th Quarter - Fiscal Year Ending 12/31/25
OPERATING FUNDS - 5-Year History

(Chart C-2)



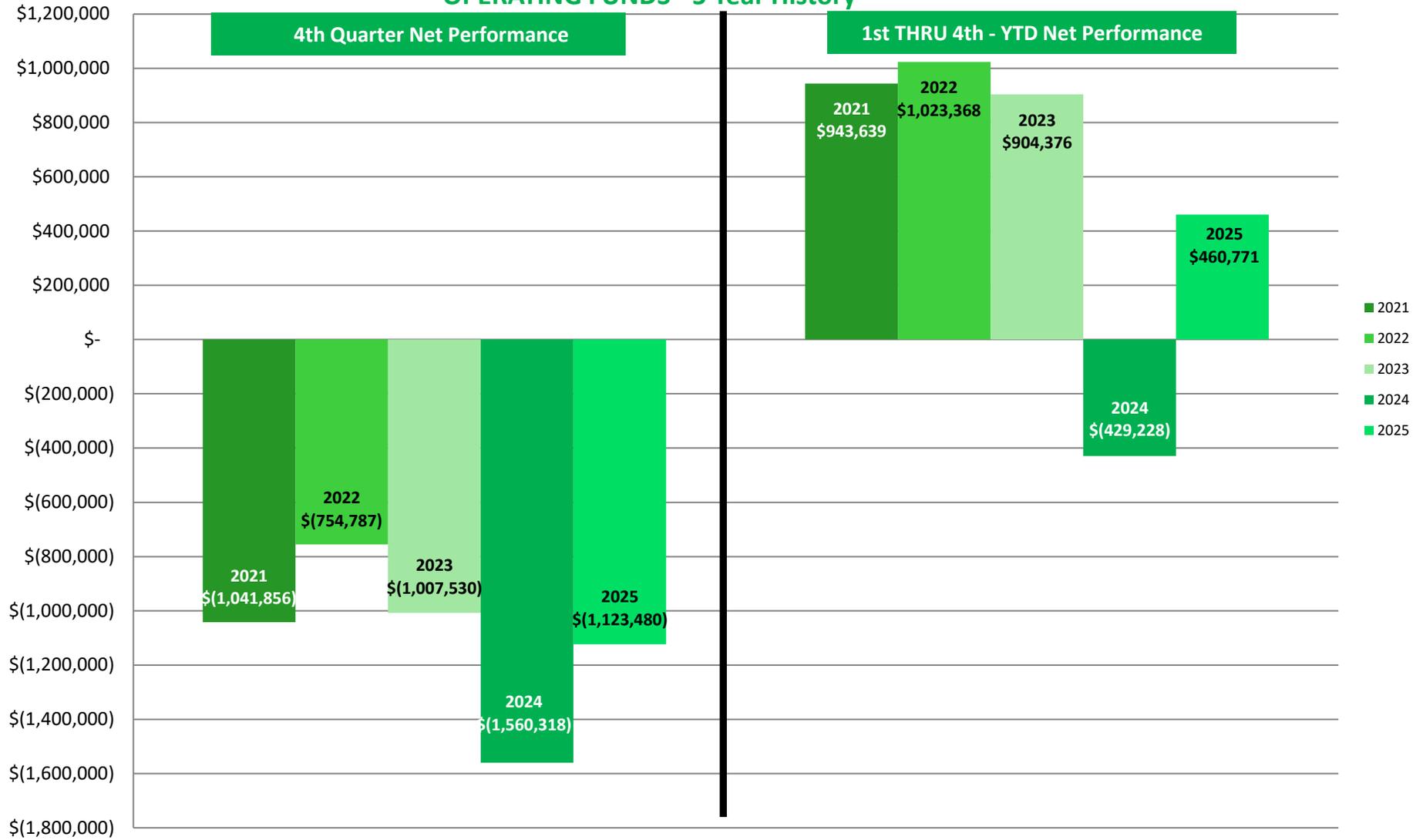


Carol Stream Park District Net Performance

(Chart C-3)

4th 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.
- Fourth Quarter net performance of the Recreation Fund (October-December) is (\$416,213.)
 - Fourth quarter net performance is typically negative.
 - The final tax allocations were received during the fourth quarter.
 - We continue to utilize a deferred revenue charting system.
 - This quarter reflects less typical performance compared to the same quarter in 2024 due to unbudgeted repairs, such as vehicles/equipment and the Fountain View pool ejector pit, roof and geothermal system, but is better than the 10-year average of @(\$377,000.)
- Early forecasts show that a number of programs are trending ‘at’ or ‘better than budgeted’ revenue levels:
 - Youth Theater has reached 114% of budget.
 - Gym Rentals have reached 126% of budget.
 - Fountain View Rentals have reached 104% of budget.
 - Fall Baseball/Softball has reached 113% of budget.
 - Sports Instructional has reached 102% of budget.
 - Personal Training has reached 169% of budget.
 - Gymnastics Private Lessons has reached 106% of budget.
- First-Fourth Quarter net performance of the Recreation Fund (January-December) is \$337,697.
 - This is the fourth strongest first-fourth quarter net performance since 2016.
 - Revenues of \$7,380,674 for the first-fourth quarter are the highest since 2010.
 - Expenses of \$7,042,977 for the first-fourth quarter are typical as a percentage of budget.



Carol Stream Park District
YTD Revenues & Expenses - Monthly Comparisons
4th Quarter - Fiscal Year Ending 12/31/25

(Chart D)

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

Fiscal Year		1st Quarter Totals	2nd Quarter Totals	First Half Totals	3rd Quarter Totals	October	November	December	4th Quarter Totals	1st-4th Qtr YTD	YTD % of Budget	Recreation Budget
2016	Revenue	\$ 1,391,430	\$ 1,829,597	\$ 3,221,027	\$ 1,494,005	\$ 323,466	\$ 261,844	\$ 243,959	\$ 829,269	\$ 5,544,301	95.4%	\$ 5,813,394
	Expense	\$ 1,165,618	\$ 1,234,977	\$ 2,400,594	\$ 1,797,042	\$ 398,072	\$ 367,839	\$ 508,852	\$ 1,274,763	\$ 5,472,399	95.4%	\$ 5,738,668
	Net	\$ 225,812	\$ 594,620	\$ 820,432	\$ (303,037)	\$ (74,606)	\$ (105,995)	\$ (264,893)	\$ (445,494)	\$ 71,902		\$ 74,726
2017	Revenue	\$ 918,039	\$ 1,984,181	\$ 2,902,220	\$ 1,899,594	\$ 402,602	\$ 277,140	\$ 264,825	\$ 944,567	\$ 5,746,381	97.6%	\$ 5,887,257
	Expense	\$ 1,191,900	\$ 1,441,211	\$ 2,633,111	\$ 1,648,279	\$ 435,630	\$ 385,547	\$ 545,697	\$ 1,366,874	\$ 5,648,265	97.8%	\$ 5,774,176
	Net	\$ (273,861)	\$ 542,970	\$ 269,109	\$ 251,315	\$ (33,029)	\$ (108,406)	\$ (280,872)	\$ (422,307)	\$ 98,117		\$ 113,081
2018	Revenue	\$ 945,957	\$ 1,992,503	\$ 2,938,460	\$ 1,959,525	\$ 436,221	\$ 252,309	\$ 259,188	\$ 947,719	\$ 5,845,704	99.8%	\$ 5,856,681
	Expense	\$ 1,087,307	\$ 1,494,465	\$ 2,581,772	\$ 1,628,465	\$ 443,460	\$ 496,595	\$ 474,572	\$ 1,414,627	\$ 5,624,865	97.8%	\$ 5,751,202
	Net	\$ (141,350)	\$ 498,038	\$ 356,688	\$ 331,060	\$ (7,238)	\$ (244,286)	\$ (215,384)	\$ (466,908)	\$ 220,839		\$ 105,479
2019	Revenue	\$ 964,168	\$ 2,017,508	\$ 2,981,676	\$ 1,915,839	\$ 415,238	\$ 297,707	\$ 257,790	\$ 970,735	\$ 5,868,250	98.7%	\$ 5,946,852
	Expense	\$ 1,041,681	\$ 1,563,435	\$ 2,605,116	\$ 1,675,741	\$ 440,490	\$ 538,447	\$ 491,182	\$ 1,470,119	\$ 5,750,976	98.7%	\$ 5,825,193
	Net	\$ (77,513)	\$ 454,074	\$ 376,560	\$ 240,098	\$ (25,251)	\$ (240,741)	\$ (233,392)	\$ (499,384)	\$ 117,274		\$ 121,659
2020	Revenue	\$ 949,904	\$ 580,324	\$ 1,530,228	\$ 1,028,889	\$ 182,306	\$ 120,301	\$ 93,180	\$ 395,788	\$ 2,954,905	49.5%	5,974,574
	Expense	\$ 1,058,794	\$ 560,300	\$ 1,619,094	\$ 813,275	\$ 356,995	\$ 274,948	\$ 138,222	\$ 770,165	\$ 3,202,534	54.2%	5,908,337
	Net	\$ (108,890)	\$ 20,024	\$ (88,866)	\$ 215,614	\$ (174,689)	\$ (154,647)	\$ (45,042)	\$ (374,378)	\$ (247,629)		\$ 66,237
2021	Revenue	\$ 407,741	\$ 1,711,044	\$ 2,118,785	\$ 1,863,931	\$ 332,872	\$ 234,914	\$ 195,045	\$ 762,831	\$ 4,745,546	117.3%	4,047,331
	Expense	\$ 551,933	\$ 1,102,643	\$ 1,654,576	\$ 1,233,146	\$ 429,874	\$ 325,233	\$ 417,704	\$ 1,172,810	\$ 4,060,533	101.1%	4,014,876
	Net	\$ (144,193)	\$ 608,401	\$ 464,208	\$ 630,785	\$ (97,002)	\$ (90,318)	\$ (222,659)	\$ (409,980)	\$ 685,013		\$ 32,455
2022	Revenue	\$ 765,815	\$ 2,136,488	\$ 2,902,303	\$ 1,896,144	\$ 453,824	\$ 273,001	\$ 235,837	\$ 962,662	\$ 5,761,109	114.3%	5,040,613
	Expense	\$ 817,452	\$ 1,460,457	\$ 2,277,909	\$ 1,629,588	\$ 414,242	\$ 336,379	\$ 422,181	\$ 1,172,802	\$ 5,080,299	102.3%	4,965,582
	Net	\$ (51,637)	\$ 676,031	\$ 624,394	\$ 266,555	\$ 39,582	\$ (63,378)	\$ (186,344)	\$ (210,140)	\$ 680,810		\$ 75,032
2023	Revenue	\$ 985,075	\$ 2,388,006	\$ 3,373,081	\$ 2,173,904	\$ 434,479	\$ 280,066	\$ 283,905	\$ 998,450	\$ 6,545,435	111.3%	5,880,335
	Expense	\$ 1,099,258	\$ 1,540,046	\$ 2,639,304	\$ 1,966,863	\$ 431,201	\$ 392,219	\$ 529,916	\$ 1,353,336	\$ 5,959,503	102.6%	5,808,083
	Net	\$ (114,183)	\$ 847,960	\$ 733,777	\$ 207,041	\$ 3,278	\$ (112,153)	\$ (246,011)	\$ (354,887)	\$ 585,932		\$ 72,252
2024	Revenue	\$ 1,016,418	\$ 2,554,167	\$ 3,570,585	\$ 2,269,468	\$ 473,508	\$ 309,705	\$ 319,544	\$ 1,102,757	\$ 6,942,811	105.7%	6,566,906
	Expense	\$ 1,244,331	\$ 1,713,733	\$ 2,958,064	\$ 2,115,095	\$ 480,020	\$ 410,738	\$ 937,210	\$ 1,827,969	\$ 6,901,128	105.6%	6,537,622
	Net	\$ (227,912)	\$ 840,434	\$ 612,521	\$ 154,373	\$ (6,512)	\$ (101,033)	\$ (617,666)	\$ (725,212)	\$ 41,683		\$ 29,284
2025	Revenue	\$ 1,192,434	\$ 2,578,349	\$ 3,770,783	\$ 2,417,550	\$ 509,072	\$ 331,104	\$ 352,164	\$ 1,192,341	\$ 7,380,674	104.7%	7,050,060
	Expense	\$ 1,376,423	\$ 1,787,013	\$ 3,163,436	\$ 2,270,988	\$ 515,635	\$ 475,996	\$ 616,922	\$ 1,608,553	\$ 7,042,977	100.0%	7,042,559
	Net	\$ (183,989)	\$ 791,336	\$ 607,347	\$ 146,563	\$ (6,563)	\$ (144,892)	\$ (264,758)	\$ (416,213)	\$ 337,697		\$ 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 \$7,380,674 and represent 104.7% of the annual budget.
 - YTD expenses are \$7,042,977 and represent 100.0% 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 (4th Quarter vs. 1st- 4th Quarter)

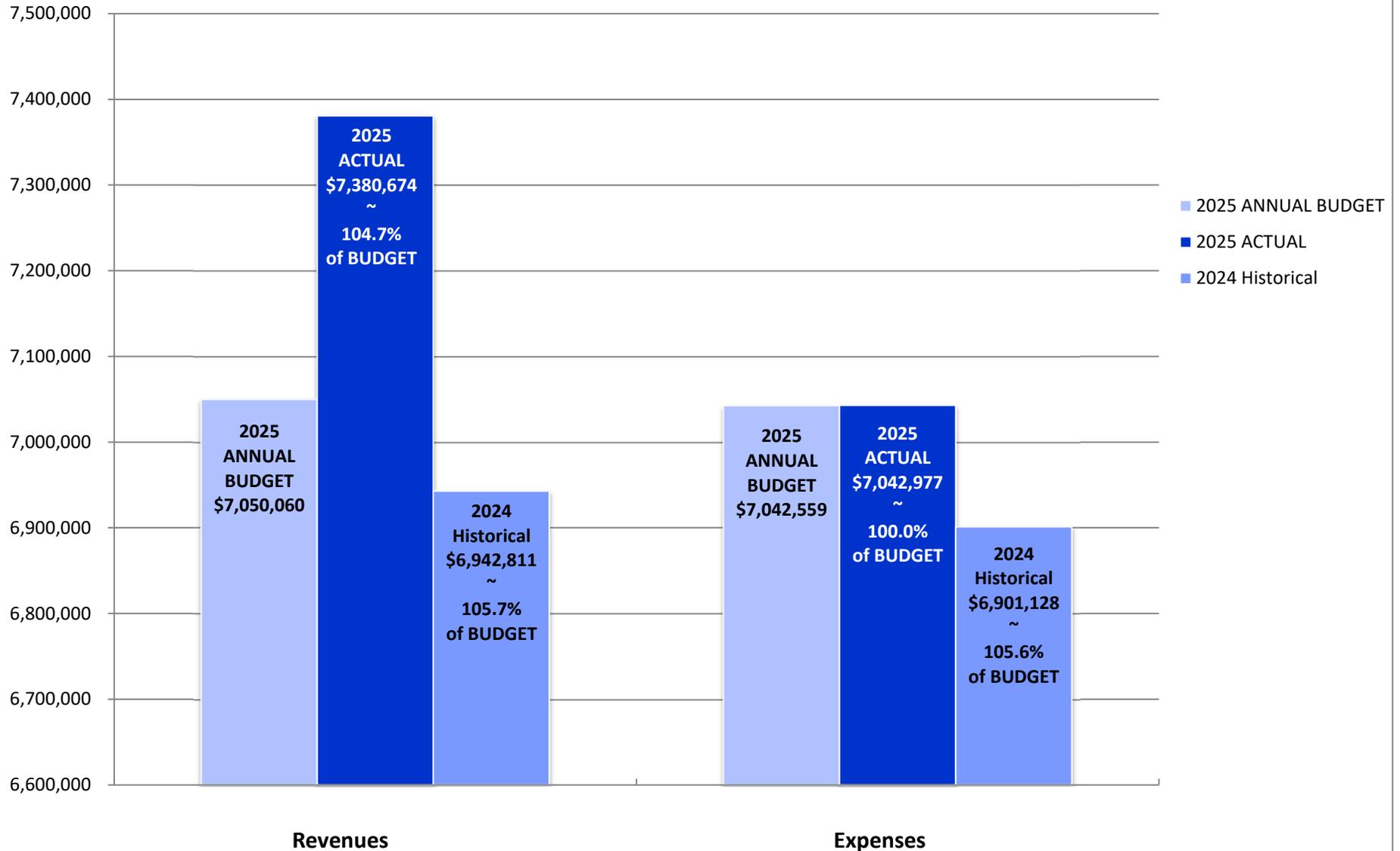
Refer to Chart D-3

- This chart reflects NET performance for the Recreation Fund.
 - The chart on the left includes net performance for the fourth quarter only (October-December).
 - 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
4th Quarter - Fiscal Year Ending 12/31/25
RECREATION FUND

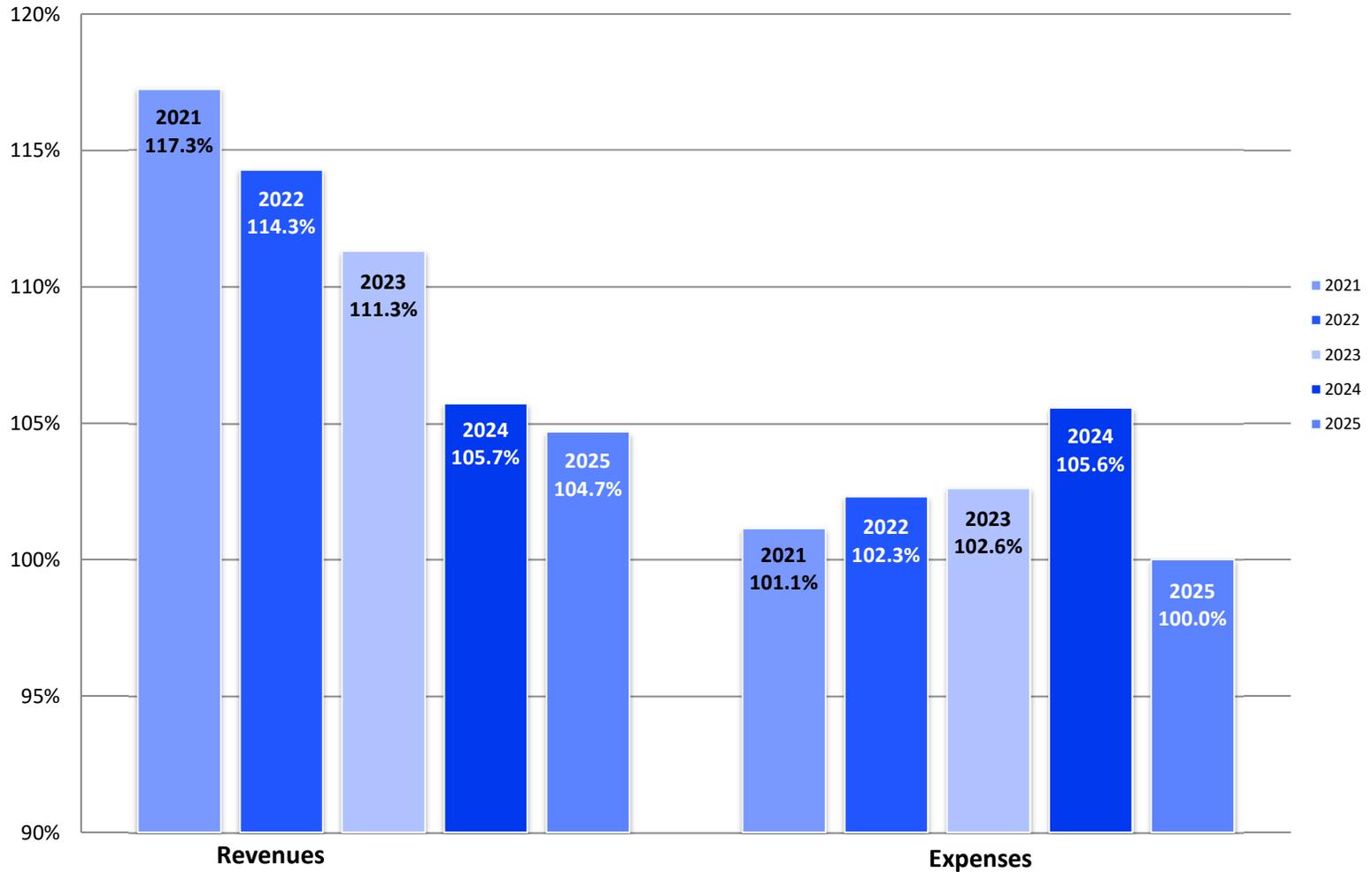
(Chart D-1)





Carol Stream Park District
YTD Revenue & Expense as a % of Budget
4th Quarter - Fiscal Year Ending 12/31/25
RECREATION FUND - 5-Year History

(Chart D-2)





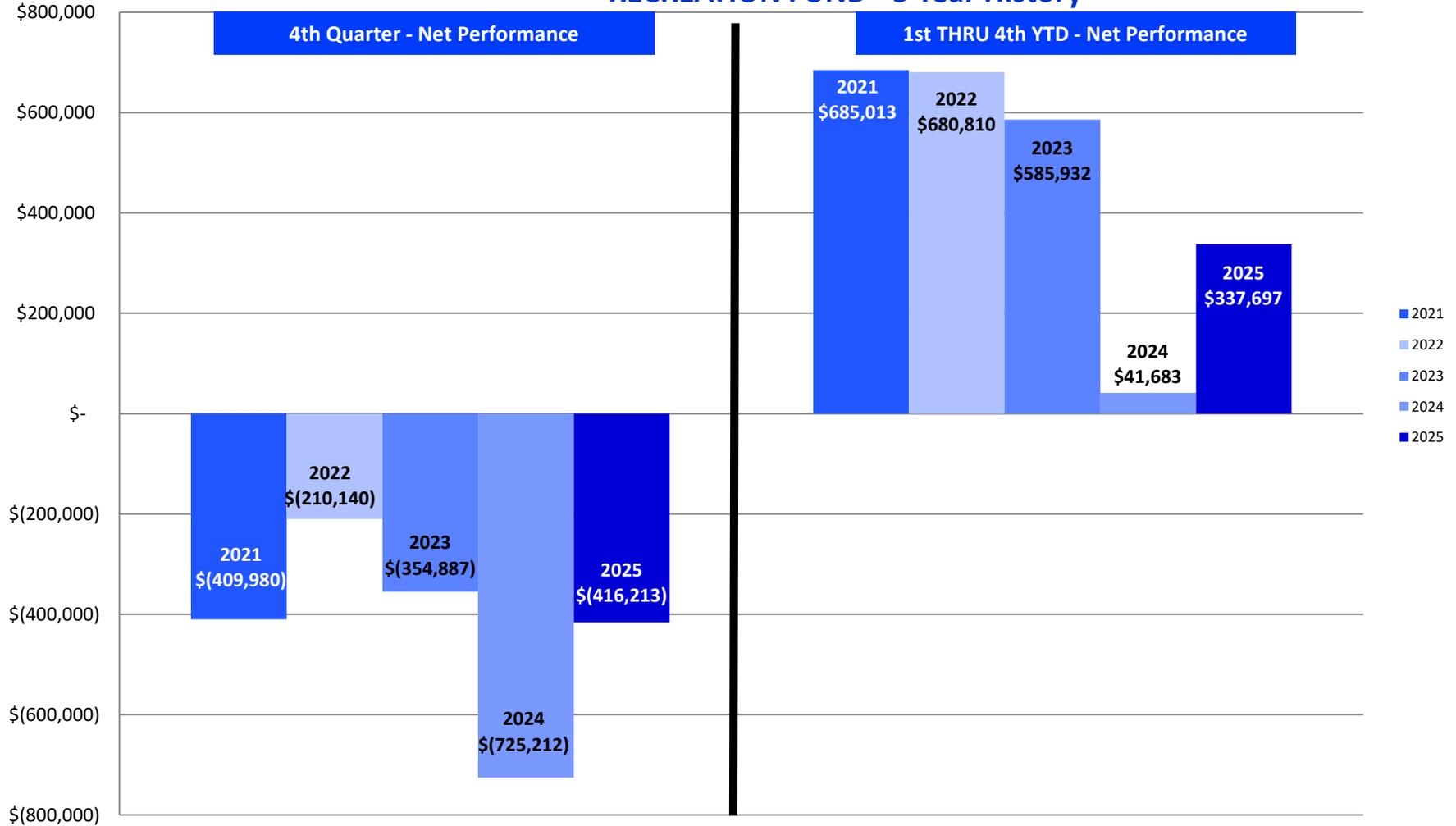
Carol Stream Park District

(Chart D-3)

Net Performance

4th 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:

- Eight bond and interest payments were made in the fourth quarter totaling \$5,138,255.00:
 - 2011 \$2,130,000.00
 - 2016 \$377,375.00
 - 2020A \$2,900.00
 - 2020B \$243,080.00
 - 2020C \$1,924,075.00
 - 2020D \$152,706.75
 - 2021A \$76,385.75
 - 2021B \$231,732.50



Carol Stream Park District

(Chart E)

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

4th Quarter - Fiscal Year Ending 12/31/2025

Fiscal Year		1st Quarter Totals	2nd Quarter Totals	First Half Totals	3rd Quarter Totals	October	November	December	4th Quarter Totals	YTD TOTAL
2016	Revenue	\$ 5,462	\$ 2,417,244	\$ 2,422,706	\$ 2,087,583	\$ 116,286.89	\$ 40,865.31	\$ 174,114.89	\$ 331,267	\$ 4,841,556
	Expense	\$ 313,902	\$ 1,493,934	\$ 1,807,836	\$ 1,020,624	\$ 2,610,999.35	\$ 52,365.78	\$ 971,024.91	\$ 3,634,390	\$ 6,462,850
	Net	\$ (308,440)	\$ 923,310	\$ 614,870	\$ 1,066,959	\$ (2,494,712.46)	\$ (11,500.47)	\$ (796,910.02)	\$ (3,303,123)	\$ (1,621,294)
2017	Revenue	\$ 7,805	\$ 2,581,166	\$ 2,588,971	\$ 2,332,412	\$ 77,136	\$ 33,867	\$ 36,049	\$ 147,052	\$ 5,068,435
	Expense	\$ 241,518	\$ 1,577,168	\$ 1,818,686	\$ 592,324	\$ 2,956,978	\$ 97,061	\$ 506,140	\$ 3,560,179	\$ 5,971,189
	Net	\$ (233,713)	\$ 1,003,998	\$ 770,286	\$ 1,740,088	\$ (2,879,842)	\$ (63,194)	\$ (470,091)	\$ (3,413,127)	\$ (902,754)
2018	Revenue	\$ 7,880	\$ 2,799,217	\$ 2,807,097	\$ 2,272,188	\$ 206,837	\$ 23,709	\$ 23,961	\$ 254,507	\$ 5,333,792
	Expense	\$ 132,247	\$ 1,182,023	\$ 1,314,271	\$ 393,179	\$ 3,207,202	\$ 116,370	\$ 569,991	\$ 3,893,564	\$ 5,601,013
	Net	\$ (124,367)	\$ 1,617,194	\$ 1,492,826	\$ 1,879,009	\$ (3,000,366)	\$ (92,661)	\$ (546,030)	\$ (3,639,057)	\$ (267,221)
2019	Revenue	\$ 16,972	\$ 2,760,968	\$ 2,777,940	\$ 2,641,252	\$ 240,910	\$ 63,818	\$ 7,156	\$ 311,884	\$ 5,731,076
	Expense	\$ 119,739	\$ 1,540,303	\$ 1,660,043	\$ 562,703	\$ 3,418,944	\$ 129,273	\$ 587,626	\$ 4,135,842	\$ 6,358,587
	Net	\$ (102,767)	\$ 1,220,665	\$ 1,117,898	\$ 2,078,549	\$ (3,178,034)	\$ (65,455)	\$ (580,470)	\$ (3,823,958)	\$ (627,511)
2020	Revenue	\$ 13,090	\$ 2,875,751	\$ 2,888,841	\$ 2,560,187	\$ 207,063	\$ 32,122	\$ 37,424	\$ 276,610	\$ 5,725,638
	Expense	\$ 58,997	\$ 1,217,129	\$ 1,276,126	\$ 291,263	\$ 3,922,097	\$ 22,294	\$ 473,112	\$ 4,417,503	\$ 5,984,892
	Net	\$ (45,907)	\$ 1,658,622	\$ 1,612,715	\$ 2,268,924	\$ (3,715,034)	\$ 9,829	\$ (435,688)	\$ (4,140,893)	\$ (259,254)
2021	Revenue	\$ 26,976	\$ 6,404,478	\$ 6,431,454	\$ 2,541,216	\$ 40,018	\$ 26,971	\$ 21,194	\$ 88,183	\$ 9,060,852
	Expense	\$ 126,802	\$ 929,694	\$ 1,056,496	\$ 568,890	\$ 3,496,294	\$ 562,242	\$ 445,247	\$ 4,503,782	\$ 6,129,169
	Net	\$ (99,826)	\$ 5,474,784	\$ 5,374,957	\$ 1,972,325	\$ (3,456,276)	\$ (535,271)	\$ (424,053)	\$ (4,415,599)	\$ 2,931,684
2022	Revenue	\$ (106,814)	\$ 3,961,646	\$ 3,854,832	\$ 2,764,534	\$ 45,370	\$ 57,149	\$ 52,306	\$ 154,825	\$ 6,774,191
	Expense	\$ 118,791	\$ 1,241,329	\$ 1,360,121	\$ 426,679	\$ 4,881,389	\$ 834,375	\$ 579,936	\$ 6,295,701	\$ 8,082,500
	Net	\$ (225,605)	\$ 2,720,317	\$ 2,494,712	\$ 2,337,855	\$ (4,836,020)	\$ (777,226)	\$ (527,630)	\$ (6,140,876)	\$ (1,308,309)
2023	Revenue	\$ 36,367	\$ 3,298,595	\$ 3,334,962	\$ 3,113,523	\$ 59,487	\$ 40,880	\$ 258,507	\$ 358,874	\$ 6,807,359
	Expense	\$ 134,332	\$ 1,464,133	\$ 1,598,465	\$ 484,960	\$ 4,460,466	\$ 242,053	\$ 2,543,988	\$ 7,246,507	\$ 9,329,933
	Net	\$ (97,965)	\$ 1,834,461	\$ 1,736,497	\$ 2,628,563	\$ (4,400,979)	\$ (201,173)	\$ (2,285,480)	\$ (6,887,633)	\$ (2,522,573)
2024	Revenue	\$ 341,540	\$ 3,813,404	\$ 4,154,944	\$ 3,116,723	\$ 69,776	\$ 57,269	\$ 837,479	\$ 964,524	\$ 8,236,190
	Expense	\$ (1,113,386)	\$ 3,196,832	\$ 2,083,446	\$ 1,057,959	\$ 4,622,529	\$ 3,041	\$ 434,271	\$ 5,059,841	\$ 8,201,246
	Net	\$ 1,454,926	\$ 616,572	\$ 2,071,497	\$ 2,058,764	\$ (4,552,753)	\$ 54,228	\$ 403,208	\$ (4,095,317)	\$ 34,944
2025	Revenue	\$ (241,623)	\$ 3,538,605	\$ 3,296,982	\$ 3,443,510	\$ 87,614	\$ 505,619	\$ 2,085,296	\$ 2,678,528	\$ 9,419,021
	Expense	\$ 125,439	\$ 1,394,329	\$ 1,519,768	\$ 596,251	\$ 4,988,153	\$ 48,258	\$ 1,156,920	\$ 6,193,332	\$ 8,309,351
	Net	\$ (367,062)	\$ 2,144,276	\$ 1,777,214	\$ 2,847,259	\$ (4,900,539)	\$ 457,360	\$ 928,376	\$ (3,514,803)	\$ 1,109,669

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 fourth quarter is **4.009%**.
 - The cumulative average rate for interest earned in 2024 was 4.856%
 - The cumulative average rate for interest earned in 2023 was 3.381%
 - The cumulative average rate for interest earned in 2022 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%
- Investments are scheduled in line with statutory limitations, the District's investment policy, spending needs, and project schedules.



(Chart F)

**Carol Stream Park District
Investments
4th Quarter - Fiscal Year Ending 12/31/25**

Illinois Trust	Fund Balance Investments	TERM	RATE	2025 YTD BALANCE INVESTED/LIQUID	2025 ACTUAL INVESTMENT INTEREST RECEIVED
Operating \$	Total Illinois Trust [Operating Funds]	Q4/25	4.320%	\$ 1,140,000.00	\$ 36,698.12
5/3 Securities	Fund Balance Investments	TERM	RATE	2025 YTD BALANCE INVESTED/LIQUID	INVESTMENT INTEREST RECEIVED
Operating \$	Total 5/3 Securities [Operating Funds]	Q4/25	3.983%		\$ 102,021.52
5/3 Securities	OSLAD Advance Payment-Pleasant Hill	TERM	RATE	2025 YTD BALANCE INVESTED/LIQUID	INVESTMENT INTEREST RECEIVED
OSLAD \$	OSLAD Advance Payment-Pleasant Hill	Q4/25	3.725%	\$ 300,000.00	\$ 659.89
TOTAL INVESTMENTS		TERM	RATE	\$ 1,440,000.00	\$ 139,379.53
		Q4	avg % 4.009%	2025 YTD BALANCE INVESTED/LIQUID	2025 ACTUAL INVESTMENT 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 \$152,100.31.
 - Balance of the Recreation Operational R&R Fund is \$746,193.39.



4th Quarter - Fiscal Year Ending 12/31/25

(Chart G)

Carol Stream Park District Corporate Operational Repair & Replacement					
	General 11-7XX	Bark Park 11-724	IT Replace / Summary 11-713	ENDING BALANCE	AS OF 12/31/2025
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	2,742.39	-	65,298.88	68,041.27	Revenues
Expenditures	(30,000.00)	-	(51,496.12)	(81,496.12)	Expenditures
12/31/2025	38,448.84	8,998.73	104,652.74	152,100.31	EB 2025



4th Quarter - Fiscal Year Ending 12/31/25

(Chart H)

**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		12/31/2025
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	21,599.25	-	26,937.87	17,173.23	35,000.00	6,289.27	54,001.64	4,875.24	37,495.53	1,925.94	21,362.91	22,605.59	249,266.47	Revenues
Expenditures	-	-	-	(10,000.00)	(37,045.44)	-	(49,122.27)	-	(25,896.38)	-	(34,103.53)	-	(156,167.62)	Expenditures
12/31/2025	72,903.60	32,000.00	82,219.83	36,882.97	126,231.86	14,192.94	182,623.74	22,234.22	65,721.76	10,337.06	35,095.20	65,750.21	746,193.39	EB 2025



**ALL Operational Repair & Replacement Funds - SNAPSHOT YTD
4th 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 12/31/2025
12/31/2024	65,706.45	8,998.73	90,849.98	165,555.16	EB 2024
Revenues	2,742.39	-	65,298.88	68,041.27	Revenues
Expenditures	(30,000.00)	-	(51,496.12)	(81,496.12)	Expenditures
12/31/2025	38,448.84	8,998.73	104,652.74	152,100.31	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		12/31/2025
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	21,599.25	-	26,937.87	17,173.23	35,000.00	6,289.27	54,001.64	4,875.24	37,495.53	1,925.94	21,362.91	22,605.59	249,266.47	Revenues
Expenditures	-	-	-	(10,000.00)	(37,045.44)	-	(49,122.27)	-	(25,896.38)	-	(34,103.53)	-	(156,167.62)	Expenditures
12/31/2025	72,903.60	32,000.00	82,219.83	36,882.97	126,231.86	14,192.94	182,623.74	22,234.22	65,721.76	10,337.06	35,095.20	65,750.21	746,193.39	EB 2025