



Quarterly Treasurer's Report

Fiscal Year Ending December 31, 2025

Third 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 third quarter (July-September) 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 third quarter Combined Fund Balance is \$12,947,342. This includes all operating, restricted use funds, the balance of the bond proceeds, capital, and repair & replacement dollars.
 - The third quarter ending fund balance for all Operating Funds is \$6,012,128. This compares favorably to the 2024 third quarter ending balance of \$5,981,176. 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 \$1,584,251; this compares more favorably to the third quarter increase of \$1,131,090 in 2024 and less favorably to the increase of \$1,911,896 in 2023.
 - Third Quarter performance is typically positive.
- Total Capital Dollars available are (\$185,012.) *The negative balance will be offset when the money owed from Special Recreation is transferred, and the OSLAD grant payments for Walter and Pleasant Hill parks are received.*



Carol Stream Park District

(Chart A)

Current Fund Balance

3rd 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	\$ (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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance 10/31	\$ 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	
November Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance 11/30	\$ 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	
December Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
YTD Fund Balance	\$ 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	
	Corporate/CorpR&R/Ancillary							Recreation/RecR&R									
YTD Combined Fund Balance:	\$ 2,610,383							\$ 3,401,744									
	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: \$ 6,012,128
Change in Operating Balance: \$ 1,584,251

Capital Fund Beg Balance: \$ 569,280
Capital Fund End Balance: \$ (185,012)
Change in Capital Balance: \$ (754,291)

Cap Exempt Funds Beg Balance: \$ 2,310,742
Cap Exempt Funds End Balance: \$ 6,935,215
Change in Cap Exempt Balance: \$ 4,624,473

Fund Beg Balance: \$ 6,738,618
Fund End Balance: \$ 12,947,342
Change in Fund Balance: \$ 6,208,724



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.
- Third Quarter net performance for all funds (July-September) is \$3,516,872.
 - Third quarter performance is typically positive.
 - Performance is more favorable compared to 2024, due to a revenue increases in property taxes, recreation revenue and the School District 200 donation for Pleasant Hill renovations.
- First-Third Quarter net performance including all funds (January-September) is \$6,208,724.
 - First-Third performance is typically positive.
 - First-Third net performance in 2024 was \$5,261,351.
 - First-Third net performance in 2023 was \$6,276,965.



Carol Stream Park District
YTD Revenue & Expense - Monthly Comparison
3rd Quarter - Fiscal Year Ending 12/31/25

(Chart B)

ALL FUNDS - Corresponds to Chart B-1

Fiscal Year		1st Quarter Totals	2nd Quarter Totals	First Half Totals	July	August	September	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL	YTD % of Budget
2016	Revenue	\$ 1,460,617	\$ 5,532,006	\$ 6,992,623	\$ 434,489	\$ 448,188	\$ 3,842,146	\$ 4,724,822	\$ 1,309,084	\$ 13,026,529	98.58%
	Expense	\$ 1,979,005	\$ 3,297,933	\$ 5,276,938	\$ 1,351,007	\$ 874,312	\$ 1,352,110	\$ 3,577,429	\$ 5,569,431	\$ 14,423,798	85.66%
	Net	\$ (518,388)	\$ 2,234,073	\$ 1,715,685	\$ (916,518)	\$ (426,124)	\$ 2,490,036	\$ 1,147,393	\$ (4,260,347)	\$ (1,397,269)	
2017	Revenue	\$ 992,937	\$ 5,948,022	\$ 6,940,959	\$ 641,483	\$ 498,672	\$ 4,256,192	\$ 5,396,347	\$ 1,243,254	\$ 13,580,560	100.26%
	Expense	\$ 1,949,971	\$ 3,673,264	\$ 5,623,235	\$ 1,029,477	\$ 782,467	\$ 1,125,570	\$ 2,937,513	\$ 5,602,312	\$ 14,163,060	81.06%
	Net	\$ (957,034)	\$ 2,274,759	\$ 1,317,724	\$ (387,994)	\$ (283,795)	\$ 3,130,622	\$ 2,458,834	\$ (4,359,058)	\$ (582,500)	
2018	Revenue	\$ 1,031,725	\$ 6,207,035	\$ 7,238,761	\$ 625,915	\$ 2,177,367	\$ 2,584,774	\$ 5,388,057	\$ 1,349,138	\$ 13,975,955	101.32%
	Expense	\$ 1,797,510	\$ 3,347,702	\$ 5,145,212	\$ 923,341	\$ 915,602	\$ 759,449	\$ 2,598,391	\$ 6,016,961	\$ 13,760,564	82.79%
	Net	\$ (765,785)	\$ 2,859,333	\$ 2,093,548	\$ (297,426)	\$ 1,261,766	\$ 1,825,325	\$ 2,789,666	\$ (4,667,823)	\$ 215,391	
2019	Revenue	\$ 1,048,303	\$ 6,199,885	\$ 7,248,188	\$ 840,330	\$ 2,100,533	\$ 2,854,807	\$ 5,795,670	\$ 1,442,013	\$ 14,485,871	100.96%
	Expense	\$ 1,679,997	\$ 3,831,956	\$ 5,511,953	\$ 1,100,316	\$ 806,457	\$ 945,522	\$ 2,852,295	\$ 6,354,980	\$ 14,719,228	89.34%
	Net	\$ (631,694)	\$ 2,367,929	\$ 1,736,235	\$ (259,986)	\$ 1,294,076	\$ 1,909,285	\$ 2,943,375	\$ (4,912,967)	\$ (233,357)	
2020	Revenue	\$ 1,018,997	\$ 4,990,270	\$ 6,009,267	\$ 435,307.96	\$ 976,500.49	\$ 3,527,995.66	\$ 4,939,804	\$ 826,318	\$ 11,775,390	79.48%
	Expense	\$ 1,648,893	\$ 2,332,723	\$ 3,981,616	\$ 513,407.57	\$ 475,253.91	\$ 760,064.16	\$ 1,748,726	\$ 6,140,567	\$ 11,870,908	72.84%
	Net	\$ (629,896)	\$ 2,657,547	\$ 2,027,652	\$ (78,099.61)	\$ 501,246.58	\$ 2,767,931.50	\$ 3,191,078	\$ (5,314,248)	\$ (95,518)	
2021	Revenue	\$ 510,793	\$ 9,500,949	\$ 10,011,742	\$ 803,084.68	\$ 1,389,102.34	\$ 3,483,632.33	\$ 5,675,819	\$ 952,812	\$ 16,640,373	137.85%
	Expense	\$ 1,198,200	\$ 2,705,855	\$ 3,904,055	\$ 965,560.76	\$ 768,364.30	\$ 716,804.17	\$ 2,450,729	\$ 6,410,267	\$ 12,765,051	94.54%
	Net	\$ (687,407)	\$ 6,795,094	\$ 6,107,687	\$ (162,476.08)	\$ 620,738.04	\$ 2,766,828.16	\$ 3,225,090	\$ (5,457,455)	\$ 3,875,322	
2022	Revenue	\$ 741,740	\$ 7,759,627	\$ 8,501,367	\$ 723,332.50	\$ 1,230,363.65	\$ 4,077,674.46	\$ 6,031,371	\$ 1,329,867	\$ 15,862,604	111.59%
	Expense	\$ 1,524,154	\$ 3,489,412	\$ 5,013,566	\$ 1,010,013.65	\$ 877,667.19	\$ 1,020,769.44	\$ 2,908,450	\$ 8,225,530	\$ 16,147,546	86.62%
	Net	\$ (782,414)	\$ 4,270,215	\$ 3,487,801	\$ (286,681.15)	\$ 352,696.46	\$ 3,056,905.02	\$ 3,122,920	\$ (6,895,663)	\$ (284,942)	
2023	Revenue	\$ 1,174,944	\$ 7,475,911	\$ 8,650,855	\$ 938,957.61	\$ 1,423,406.62	\$ 4,505,322.59	\$ 6,867,687	\$ 1,653,849	\$ 17,172,391	103.01%
	Expense	\$ 1,962,275	\$ 3,858,327	\$ 5,820,602	\$ 1,222,780.26	\$ 1,000,196.06	\$ 1,197,998.47	\$ 3,420,975	\$ 9,549,012	\$ 18,790,589	97.55%
	Net	\$ (787,331)	\$ 3,617,585	\$ 2,830,253	\$ (283,822.65)	\$ 423,210.56	\$ 3,307,324.12	\$ 3,446,712	\$ (7,895,163)	\$ (1,618,197)	
2024	Revenue	\$ 1,619,146	\$ 8,236,679	\$ 9,855,825	\$ 892,954.35	\$ 751,016.36	\$ 5,453,534.14	\$ 7,097,505	\$ 2,323,082	\$ 19,276,412	103.75%
	Expense	\$ 1,455,086	\$ 5,966,424	\$ 7,421,510	\$ 1,414,489.60	\$ 1,837,193.24	\$ 1,018,785.58	\$ 4,270,468	\$ 7,978,717	\$ 19,670,696	99.47%
	Net	\$ 164,060	\$ 2,270,254	\$ 2,434,315	\$ (521,535.25)	\$ (1,086,176.88)	\$ 4,434,748.56	\$ 2,827,036	\$ (5,655,635)	\$ (394,284)	
2025	Revenue	\$ 1,133,331	\$ 8,066,244	\$ 9,199,575	\$ 949,633.55	\$ 740,469.91	\$ 5,912,946.99	\$ 7,603,050	\$ -	\$ 16,802,626	93.89%
	Expense	\$ 2,320,102	\$ 4,187,621	\$ 6,507,723	\$ 1,261,322.58	\$ 1,630,306.76	\$ 1,194,549.05	\$ 4,086,178	\$ -	\$ 10,593,901	58.81%
	Net	\$ (1,186,772)	\$ 3,878,624	\$ 2,691,852	\$ (311,689.03)	\$ (889,836.85)	\$ 4,718,397.94	\$ 3,516,872	\$ -	\$ 6,208,724	



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

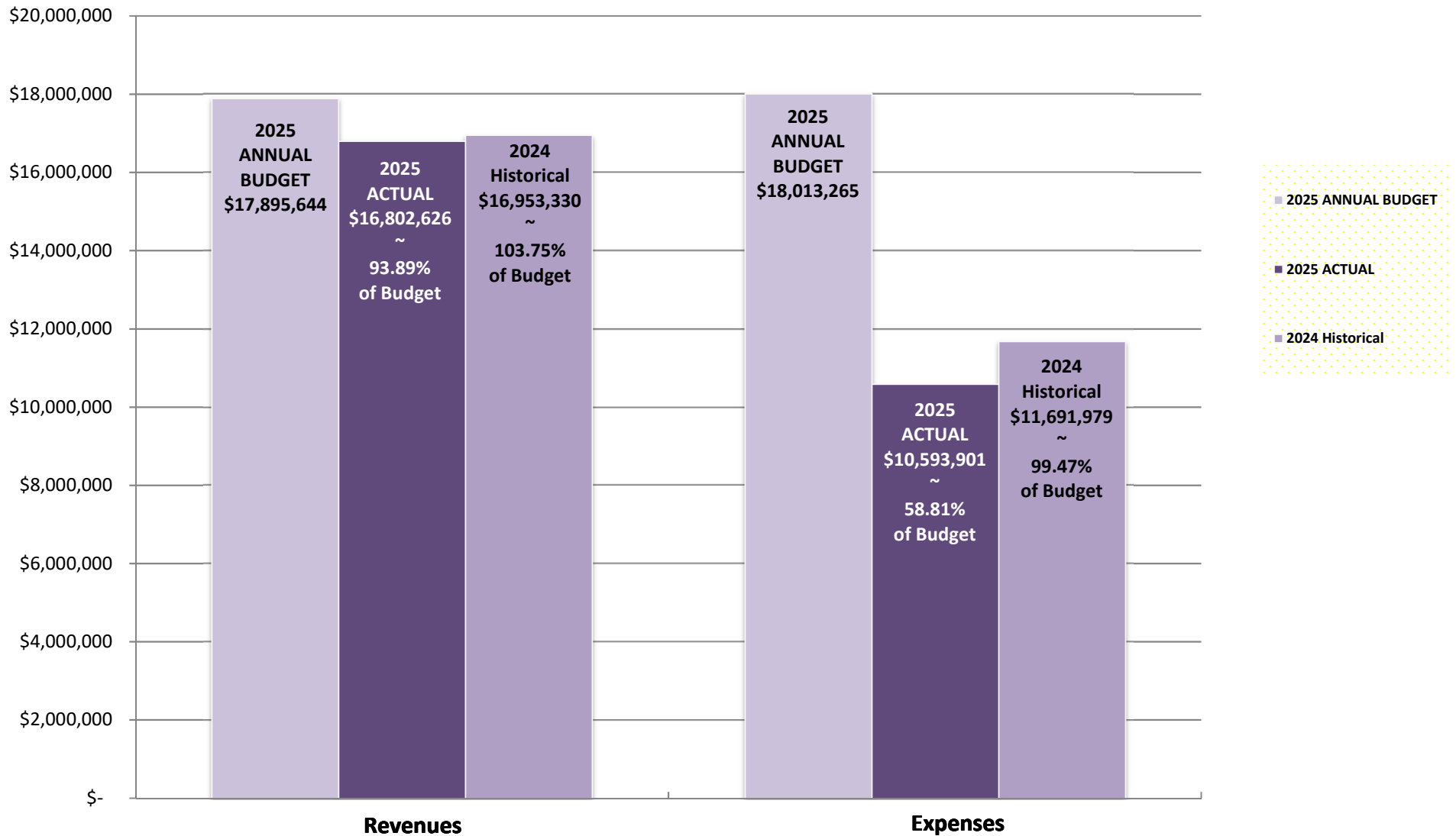
Refer to Chart B-1

- 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 93.89% of the annual budget, with expenses at 58.81% of the annual budget.



Carol Stream Park District
YTD Revenue & Expense as % of Budget
3rd 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
- Third Quarter net performance for Operating Funds is \$669,613
 - The third quarter typically nets positive performance.
 - Third quarter performance compares less favorably to 2024 third quarter net performance of \$768,273; related to unbudgeted recreation facility repairs.
 - Tax receipts to operating funds have come in as budgeted.
- First-Third Quarter net performance for Operating Funds (January-September) is \$1,584,251.
 - Net performance is typical, yet slightly less than 2024's \$1,631,090. When not including the \$500,000 transfer out of the Corporate Fund (net shows as \$1,131,090.)
 - Net performance is less than 2023's of \$1,911,906.
 - ✓ Tax receipts to operating funds have come in as budgeted.
 - ✓ Consumer confidence remains steady.



Carol Stream Park District
YTD Revenues & Expense - Monthly Comparisons
3rd 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	July	August	September	3rd Quarter Totals	1st-3rd Qtr YTD	1st-3rd Qtrs % of Annual	4th Quarter Totals	YTD Total	YTD % of Budget	Operating Budget
2016	Revenue	\$ 1,455,155	\$ 3,114,762	\$ 4,569,917	\$ 394,178	\$ 379,264	\$ 1,863,798	\$ 2,637,240	\$ 7,207,157	85.3%	\$ 977,817	\$ 8,184,973	96.8%	\$ 8,452,124
	Expense	\$ 1,665,103	\$ 1,803,999	\$ 3,469,102	\$ 1,105,019	\$ 808,704	\$ 643,082	\$ 2,556,806	\$ 6,025,907	71.3%	\$ 1,935,041	\$ 7,960,948	94.2%	\$ 8,448,387
	Net	\$ (209,948)	\$ 1,310,764	\$ 1,100,815	\$ (710,841)	\$ (429,440)	\$ 1,220,715	\$ 80,434	\$ 1,181,250		\$ (957,225)	\$ 224,025		\$ 3,737
2017	Revenue	\$ 985,131	\$ 3,366,856	\$ 4,351,988	\$ 623,099	\$ 442,688	\$ 1,998,148	\$ 3,063,935	\$ 7,415,922	87.0%	\$ 1,096,203	\$ 8,512,125	99.9%	\$ 8,524,852
	Expense	\$ 1,708,453	\$ 2,096,096	\$ 3,804,549	\$ 883,351	\$ 730,752	\$ 731,087	\$ 2,345,189	\$ 6,149,738	71.4%	\$ 2,042,134	\$ 8,191,871	95.1%	\$ 8,614,925
	Net	\$ (723,322)	\$ 1,270,761	\$ 547,439	\$ (260,252)	\$ (288,064)	\$ 1,267,062	\$ 718,746	\$ 1,266,184		\$ (945,931)	\$ 320,254		\$ (90,073)
2018	Revenue	\$ 1,023,845	\$ 3,407,818	\$ 4,431,663	\$ 609,466	\$ 1,194,231	\$ 1,312,172	\$ 3,115,869	\$ 7,547,533	88.5%	\$ 1,094,630	\$ 8,642,163	101.3%	\$ 8,530,595
	Expense	\$ 1,665,262	\$ 2,165,679	\$ 3,830,941	\$ 777,055	\$ 890,980	\$ 537,178	\$ 2,205,213	\$ 6,036,154	69.0%	\$ 2,123,397	\$ 8,159,551	93.3%	\$ 8,746,759
	Net	\$ (641,417)	\$ 1,242,139	\$ 600,722	\$ (167,589)	\$ 303,252	\$ 774,994	\$ 910,657	\$ 1,511,379		\$ (1,028,766)	\$ 482,612		\$ (216,164)
2019	Revenue	\$ 1,031,330	\$ 3,438,917	\$ 4,470,248	\$ 660,887	\$ 1,097,805	\$ 1,395,726	\$ 3,154,418	\$ 7,624,666	86.9%	\$ 1,130,129	\$ 8,754,795	99.8%	\$ 8,770,170
	Expense	\$ 1,560,257	\$ 2,291,653	\$ 3,851,911	\$ 844,287	\$ 767,533	\$ 677,773	\$ 2,289,592	\$ 6,141,503	72.3%	\$ 2,219,138	\$ 8,360,641	98.4%	\$ 8,494,828
	Net	\$ (528,927)	\$ 1,147,264	\$ 618,337	\$ (183,400)	\$ 330,272	\$ 717,953	\$ 864,826	\$ 1,483,163		\$ (1,089,009)	\$ 394,154		\$ 275,342
2020	Revenue	\$ 1,005,907	\$ 2,114,520	\$ 3,120,427	\$ 310,838	\$ 496,922	\$ 1,571,857	\$ 2,379,617	\$ 5,500,044	60.3%	\$ 549,709	\$ 6,049,752	66.4%	\$ 9,114,321
	Expense	\$ 1,589,896	\$ 1,115,594	\$ 2,705,490	\$ 511,357	\$ 472,399	\$ 473,706	\$ 1,457,462	\$ 4,162,953	46.7%	\$ 1,723,063	\$ 5,886,016	66.0%	\$ 8,911,720
	Net	\$ (583,989)	\$ 998,925	\$ 414,936	\$ (200,519)	\$ 24,523	\$ 1,098,150	\$ 922,155	\$ 1,337,091		\$ (1,173,355)	\$ 163,736		\$ 202,601
2021	Revenue	\$ 483,818	\$ 3,096,471	\$ 3,580,288	\$ 655,813	\$ 805,857	\$ 1,672,933	\$ 3,134,603	\$ 6,714,892	98.3%	\$ 864,629	\$ 7,579,520	110.9%	\$ 6,832,856
	Expense	\$ 1,071,398	\$ 1,776,161	\$ 2,847,559	\$ 699,899	\$ 671,919	\$ 510,021	\$ 1,881,839	\$ 4,729,397	69.9%	\$ 1,906,484	\$ 6,635,882	98.1%	\$ 6,766,380
	Net	\$ (587,580)	\$ 1,320,310	\$ 732,730	\$ (44,086)	\$ 133,939	\$ 1,162,912	\$ 1,252,765	\$ 1,985,494		\$ (1,041,856)	\$ 943,639		\$ 66,476
2022	Revenue	\$ 848,554	\$ 3,797,981	\$ 4,646,535	\$ 695,749	\$ 714,226	\$ 1,856,863	\$ 3,266,837	\$ 7,913,372	97.4%	\$ 1,175,042	\$ 9,088,414	111.9%	\$ 8,121,516
	Expense	\$ 1,405,363	\$ 2,248,082	\$ 3,653,445	\$ 918,810	\$ 744,552	\$ 818,409	\$ 2,481,771	\$ 6,135,217	77.4%	\$ 1,929,830	\$ 8,065,046	101.7%	\$ 7,930,019
	Net	\$ (556,809)	\$ 1,549,898	\$ 993,089	\$ (223,061)	\$ (30,327)	\$ 1,038,454	\$ 785,066	\$ 1,778,155		\$ (754,787)	\$ 1,023,368		\$ 191,497
2023	Revenue	\$ 1,138,577	\$ 4,177,316	\$ 5,315,894	\$ 821,617	\$ 818,786	\$ 2,113,760	\$ 3,754,164	\$ 9,070,057	96.0%	\$ 1,294,975	\$ 10,365,032	109.7%	\$ 9,444,278
	Expense	\$ 1,827,944	\$ 2,394,193	\$ 4,222,137	\$ 981,065	\$ 993,150	\$ 961,799	\$ 2,936,014	\$ 7,158,152	77.9%	\$ 2,302,504	\$ 9,460,656	103.0%	\$ 9,183,818
	Net	\$ (689,367)	\$ 1,783,123	\$ 1,093,756	\$ (159,448)	\$ (174,364)	\$ 1,151,961	\$ 818,149	\$ 1,911,906		\$ (1,007,530)	\$ 904,376		\$ 260,460
2024	Revenue	\$ 1,277,607	\$ 4,423,275	\$ 5,700,881	\$ 838,376	\$ 619,274	\$ 2,523,132	\$ 3,980,782	\$ 9,681,663	93.7%	\$ 1,358,559	\$ 11,040,222	106.8%	\$ 10,337,230
	Expense	\$ 2,568,472	\$ 2,769,592	\$ 5,338,064	\$ 1,063,187	\$ 1,384,679	\$ 764,643	\$ 3,212,509	\$ 8,550,573	78.8%	\$ 2,918,876	\$ 11,469,450	105.7%	\$ 10,847,335
	Net	\$ (1,290,865)	\$ 1,653,683	\$ 362,817	\$ (224,811)	\$ (765,405)	\$ 1,758,489	\$ 768,273	\$ 1,131,090		\$ (1,560,318)	\$ (429,228)		\$ (510,105)
2025	Revenue	\$ 1,374,954	\$ 4,527,639	\$ 5,902,593	\$ 893,860	\$ 665,794	\$ 2,599,886	\$ 4,159,540	\$ 10,062,133	91.8%	\$ -	\$ 10,062,133	91.8%	\$ 10,962,484
	Expense	\$ 2,194,664	\$ 2,793,291	\$ 4,987,955	\$ 1,258,313	\$ 1,319,702	\$ 911,912	\$ 3,489,927	\$ 8,477,882	77.8%	\$ -	\$ 8,477,882	77.8%	\$ 10,890,480
	Net	\$ (819,710)	\$ 1,734,348	\$ 914,638	\$ (364,452)	\$ (653,909)	\$ 1,687,974	\$ 669,613	\$ 1,584,251		\$ -	\$ 1,584,251		\$ 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 \$10,062,133 and represent 91.8% of the annual budget.
 - YTD expenses are \$8,477,882 and represent 77.8% 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 third 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 (3rd Quarter)

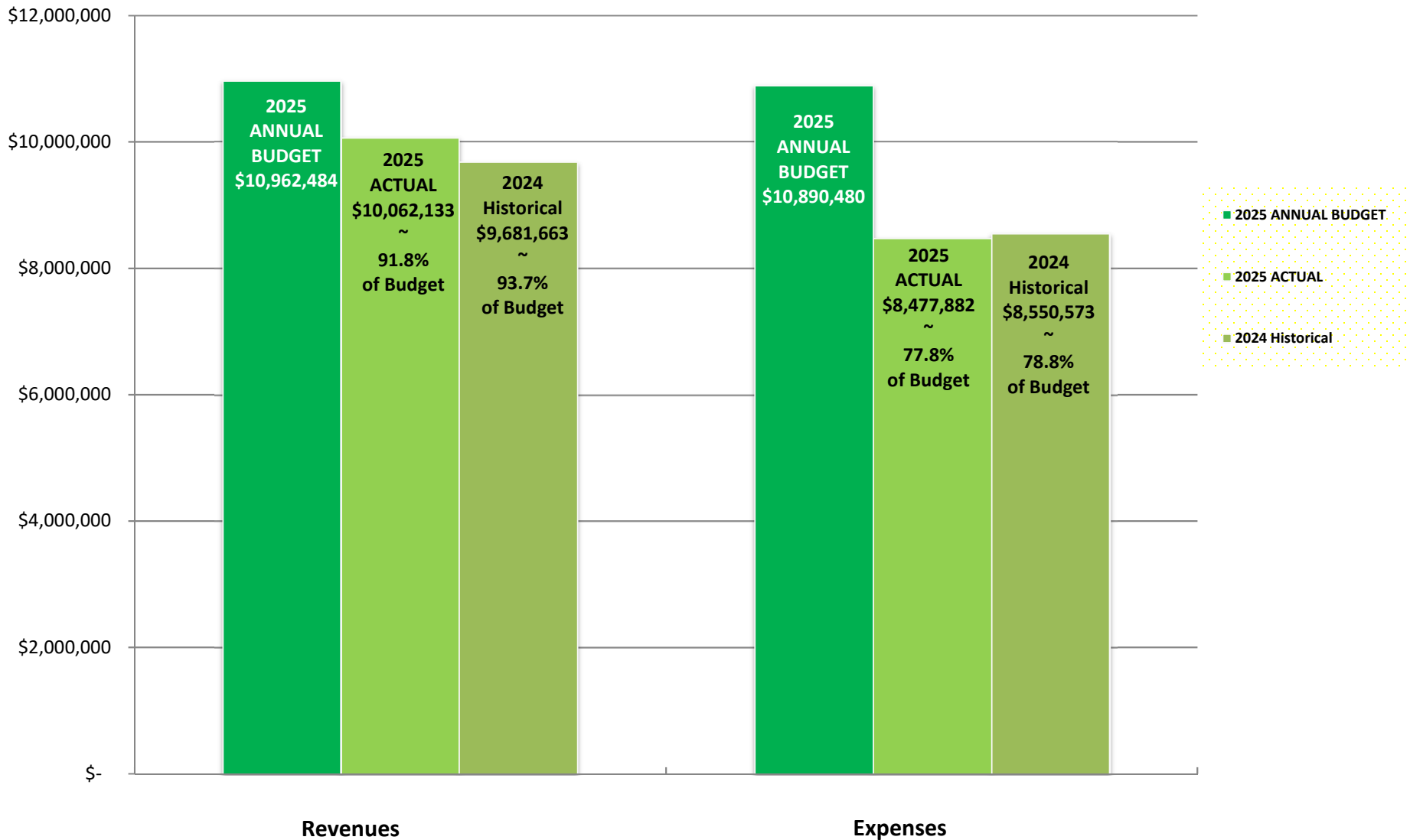
Refer to Chart C-3

- This chart reflects NET performance for Operating Funds for the 3rd 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 third quarter only (Jul-Aug-Sep).
 - 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
3rd Quarter - Fiscal Year Ending 12/31/25
OPERATING FUNDS

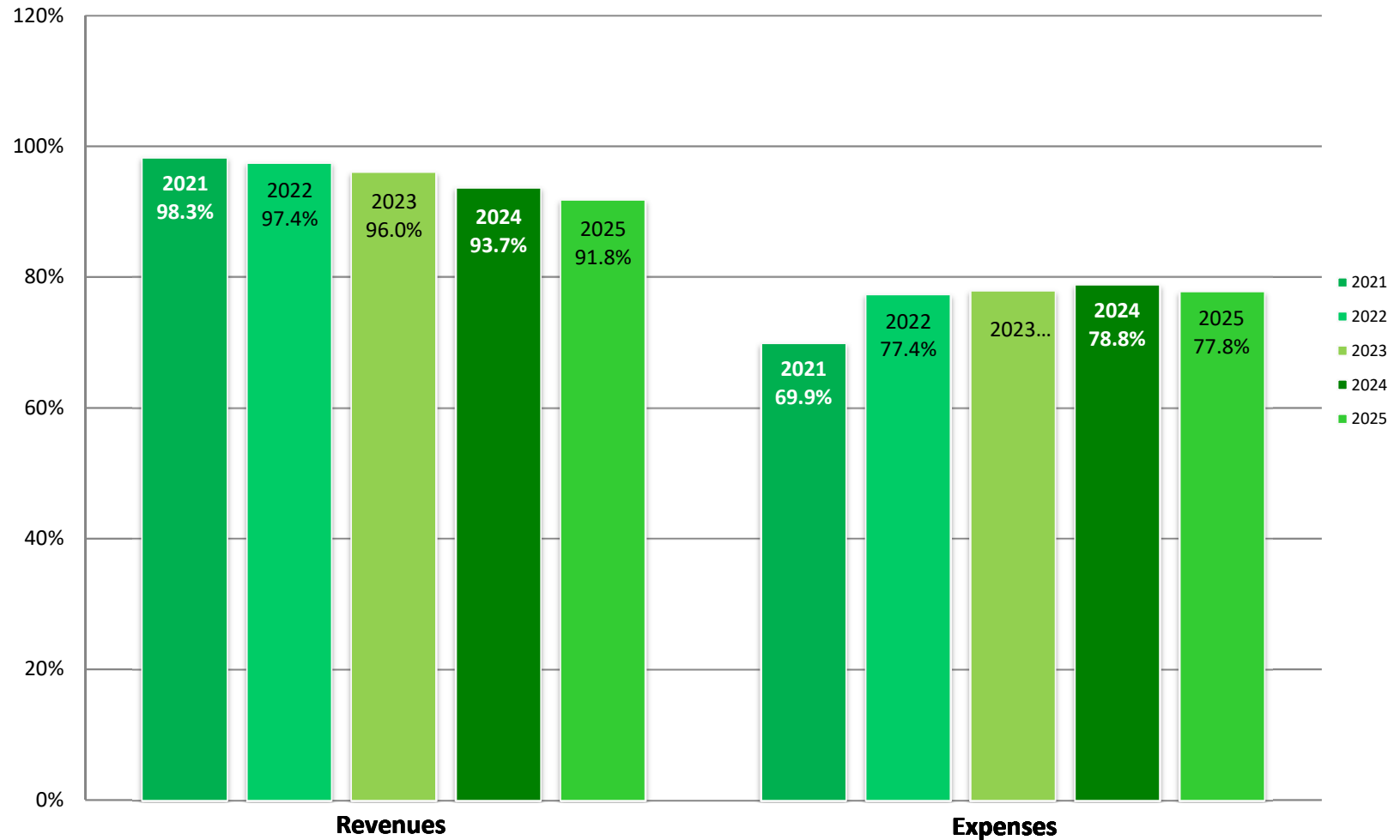
(Chart C-1)





Carol Stream Park District
YTD Revenue & Expense as a % of Budget
3rd Quarter - Fiscal Year Ending 12/31/25
OPERATING FUNDS - 5-Year History

(Chart C-2)



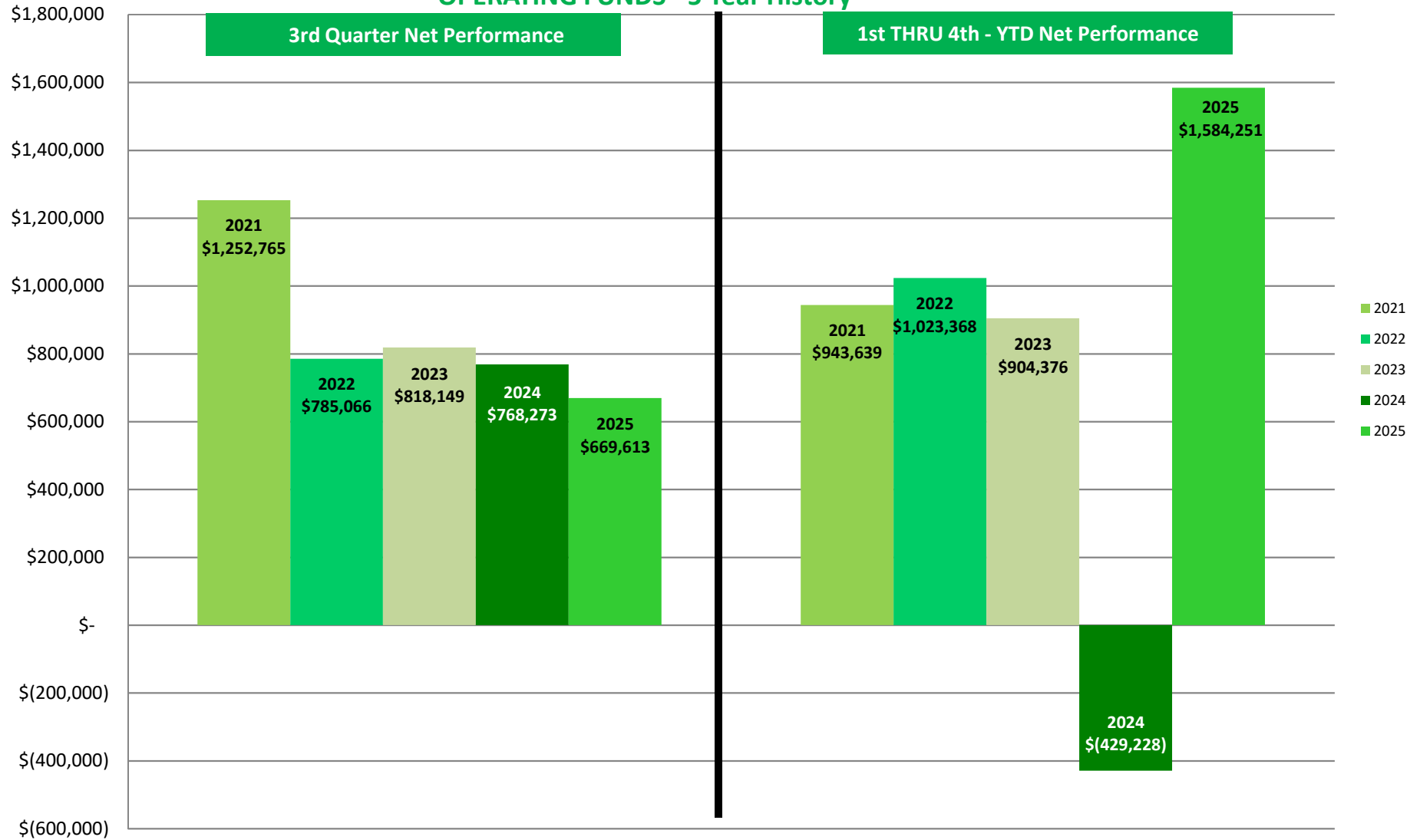


Carol Stream Park District Net Performance

(Chart C-3)

3rd 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.
- Third Quarter net performance of the Recreation Fund (July-September) is \$146,563.
 - Third quarter net performance is typically positive.
 - The first major tax allocations were received during the third quarter.
 - We continue to utilize a deferred revenue charting system.
 - This quarter reflects slightly less typical performance compared to the same quarter in 2024 due to unbudgeted recreation facility repairs, such as the Coral Cove pool leak and Fountain View geothermal system.
- Early forecasts show that a number of programs are trending 'at' or 'better than budgeted' revenue levels:
 - Youth Theater has reached 100% of budget.
 - Gym Rentals have reached 92% of budget.
 - Fountain View Rentals have reached 80% of budget
 - Youth Basketball has reached 97% of budget.
 - Youth Dodgeball has reached 85% of budget.
 - Summer Camps reached 102% of budget.
 - Sports Instructional has reached 84% of budget.
 - Personal Training has reached 99% of budget.
 - Gymnastics Private Lessons has reached 85% of budget.
- First-Third Quarter net performance of the Recreation Fund (January-September) is \$753,910.
 - This is the fifth strongest first-third quarter net performance since 2016.
 - Revenues of \$6,188,333 for the first-third quarter are the highest since 2010.
 - Expenses of \$5,434,423 for the first-third quarter are typical as a percent of budget.



Carol Stream Park District
YTD Revenues & Expenses - Monthly Comparisons

(Chart D)

3rd Quarter - Fiscal Year Ending 12/31/25

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

	Fiscal Year	1st Quarter Totals	2nd Quarter Totals	First Half Totals	July	August	September	3rd Quarter Totals	3rd Qtr % of Annual	1st-3rd Qtr YTD	YTD % of Budget	4th Quarter Totals	1st-4th Qtr YTD	YTD % of Budget	Recreation Budget
2016	Revenue	\$ 1,391,430	\$ 1,829,597	\$ 3,221,027	\$ 339,404	\$ 319,236	\$ 835,364	\$ 1,494,005	25.7%	\$ 4,715,031	81.1%	\$ 829,269	\$ 5,544,301	95.4%	\$ 5,813,394
	Expense	\$ 1,165,618	\$ 1,234,977	\$ 2,400,594	\$ 761,240	\$ 594,441	\$ 441,361	\$ 1,797,042	31.3%	\$ 4,197,636	73.1%	\$ 1,274,763	\$ 5,472,399	95.4%	\$ 5,738,668
	Net	\$ 225,812	\$ 594,620	\$ 820,432	\$ (421,836)	\$ (275,204)	\$ 394,004	\$ (303,037)		\$ 517,395		\$ (445,494)	\$ 71,902		\$ 74,726
2017	Revenue	\$ 918,039	\$ 1,984,181	\$ 2,902,220	\$ 578,490	\$ 397,471	\$ 923,633	\$ 1,899,594	32.3%	\$ 4,801,814	81.6%	\$ 944,567	\$ 5,746,381	97.6%	\$ 5,887,257
	Expense	\$ 1,191,900	\$ 1,441,211	\$ 2,633,111	\$ 633,875	\$ 497,241	\$ 517,163	\$ 1,648,279	28.5%	\$ 4,281,391	74.1%	\$ 1,366,874	\$ 5,648,265	97.8%	\$ 5,774,176
	Net	\$ (273,861)	\$ 542,970	\$ 269,109	\$ (55,385)	\$ (99,770)	\$ 406,470	\$ 251,315		\$ 520,423		\$ (422,307)	\$ 98,117		\$ 113,081
2018	Revenue	\$ 945,957	\$ 1,992,503	\$ 2,938,460	\$ 574,343	\$ 704,222	\$ 680,959	\$ 1,959,525	33.5%	\$ 4,897,985	83.6%	\$ 947,719	\$ 5,845,704	99.8%	\$ 5,856,681
	Expense	\$ 1,087,307	\$ 1,494,465	\$ 2,581,772	\$ 583,890	\$ 671,392	\$ 373,183	\$ 1,628,465	28.3%	\$ 4,210,237	73.2%	\$ 1,414,627	\$ 5,624,865	97.8%	\$ 5,751,202
	Net	\$ (141,350)	\$ 498,038	\$ 356,688	\$ (9,547)	\$ 32,830	\$ 307,777	\$ 331,060		\$ 687,748		\$ (466,908)	\$ 220,839		\$ 105,479
2019	Revenue	\$ 964,168	\$ 2,017,508	\$ 2,981,676	\$ 611,525	\$ 615,738	\$ 688,577	\$ 1,915,839	32.2%	\$ 4,897,515	82.4%	\$ 970,735	\$ 5,868,250	98.7%	\$ 5,946,852
	Expense	\$ 1,041,681	\$ 1,563,435	\$ 2,605,116	\$ 634,319	\$ 563,271	\$ 478,152	\$ 1,675,741	28.8%	\$ 4,280,857	73.5%	\$ 1,470,119	\$ 5,750,976	98.7%	\$ 5,825,193
	Net	\$ (77,513)	\$ 454,074	\$ 376,560	\$ (22,794)	\$ 52,467	\$ 210,425	\$ 240,098		\$ 616,658		\$ (499,384)	\$ 117,274		\$ 121,659
2020	Revenue	\$ 949,904	\$ 580,324	\$ 1,530,228	\$ 242,761.42	\$ 230,595.41	\$ 555,532.47	\$ 1,028,889	17.2%	\$ 2,559,117	42.8%	\$ 395,788	\$ 2,954,905	49.5%	5,974,574
	Expense	\$ 1,058,794	\$ 560,300	\$ 1,619,094	\$ 291,745.34	\$ 281,421.80	\$ 240,108.00	\$ 813,275	13.8%	\$ 2,432,369	41.2%	\$ 770,165	\$ 3,202,534	54.2%	5,908,337
	Net	\$ (108,890)	\$ 20,024	\$ (88,866)	\$ (48,983.92)	\$ (50,826.39)	\$ 315,424.47	\$ 215,614		\$ 126,748		\$ (374,378)	\$ (247,629)		\$ 66,237
2021	Revenue	\$ 407,741	\$ 1,711,044	\$ 2,118,785	\$ 555,434.76	\$ 516,596.10	\$ 791,900.10	\$ 1,863,931	46.1%	\$ 3,982,716	98.4%	\$ 762,831	\$ 4,745,546	117.3%	4,047,331
	Expense	\$ 551,933	\$ 1,102,643	\$ 1,654,576	\$ 460,838.49	\$ 450,352.22	\$ 321,955.38	\$ 1,233,146	30.7%	\$ 2,887,723	71.9%	\$ 1,172,810	\$ 4,060,533	101.1%	4,014,876
	Net	\$ (144,193)	\$ 608,401	\$ 464,208	\$ 94,596.27	\$ 66,243.88	\$ 469,944.72	\$ 630,785		\$ 1,094,993		\$ (409,980)	\$ 685,013		\$ 32,455
2022	Revenue	\$ 765,815	\$ 2,136,488	\$ 2,902,303	\$ 622,021.86	\$ 459,384.48	\$ 814,737.43	\$ 1,896,144	37.6%	\$ 4,798,447	95.2%	\$ 962,662	\$ 5,761,109	114.3%	5,040,613
	Expense	\$ 817,452	\$ 1,460,457	\$ 2,277,909	\$ 641,990.96	\$ 500,914.45	\$ 486,682.96	\$ 1,629,588	32.8%	\$ 3,907,497	78.7%	\$ 1,172,802	\$ 5,080,299	102.3%	4,965,582
	Net	\$ (51,637)	\$ 676,031	\$ 624,394	\$ (19,969.10)	\$ (41,529.97)	\$ 328,054.47	\$ 266,555		\$ 890,950		\$ (210,140)	\$ 680,810		\$ 75,032
2023	Revenue	\$ 985,075	\$ 2,388,006	\$ 3,373,081	\$ 718,434.49	\$ 544,940.66	\$ 910,528.94	\$ 2,173,904	37.0%	\$ 5,546,985	94.3%	\$ 998,450	\$ 6,545,435	111.3%	5,880,335
	Expense	\$ 1,099,258	\$ 1,540,046	\$ 2,639,304	\$ 679,243.64	\$ 709,029.11	\$ 578,589.87	\$ 1,966,863	33.9%	\$ 4,606,167	79.3%	\$ 1,353,336	\$ 5,959,503	102.6%	5,808,083
	Net	\$ (114,183)	\$ 847,960	\$ 733,777	\$ 39,190.85	\$ (164,088.45)	\$ 331,939.07	\$ 207,041		\$ 940,819		\$ (354,887)	\$ 585,932		\$ 72,252
2024	Revenue	\$ 1,016,418	\$ 2,554,167	\$ 3,570,585	\$ 732,275.90	\$ 529,181.35	\$ 1,008,011.24	\$ 2,269,468	34.6%	\$ 5,840,054	88.9%	\$ 1,102,757	\$ 6,942,811	105.7%	6,566,906
	Expense	\$ 1,244,331	\$ 1,713,733	\$ 2,958,064	\$ 734,975.34	\$ 896,674.09	\$ 483,445.82	\$ 2,115,095	32.4%	\$ 5,073,159	77.6%	\$ 1,827,969	\$ 6,901,128	105.6%	6,537,622
	Net	\$ (227,912)	\$ 840,434	\$ 612,521	\$ (2,699.44)	\$ (367,492.74)	\$ 524,565.42	\$ 154,373		\$ 766,895		\$ (725,212)	\$ 41,683		\$ 29,284
2025	Revenue	\$ 1,192,434	\$ 2,578,349	\$ 3,770,783	\$ 812,522.09	\$ 552,562.95	\$ 1,052,465.31	\$ 2,417,550	34.3%	\$ 6,188,333	87.8%	\$ -	\$ 6,188,333	87.8%	7,050,060
	Expense	\$ 1,376,423	\$ 1,787,013	\$ 3,163,436	\$ 847,254.45	\$ 878,056.47	\$ 545,676.58	\$ 2,270,988	32.2%	\$ 5,434,423	77.2%	\$ -	\$ 5,434,423	77.2%	7,042,559
	Net	\$ (183,989)	\$ 791,336	\$ 607,347	\$ (34,732.36)	\$ (325,493.52)	\$ 506,788.73	\$ 146,563		\$ 753,910		\$ -	\$ 753,910		\$ 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 \$6,188,333 and represents 87.8% of the annual budget.
 - YTD expenses are \$5,434,423 represents 77.2% 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 (3rd Quarter vs. 1st- 4th Quarter)

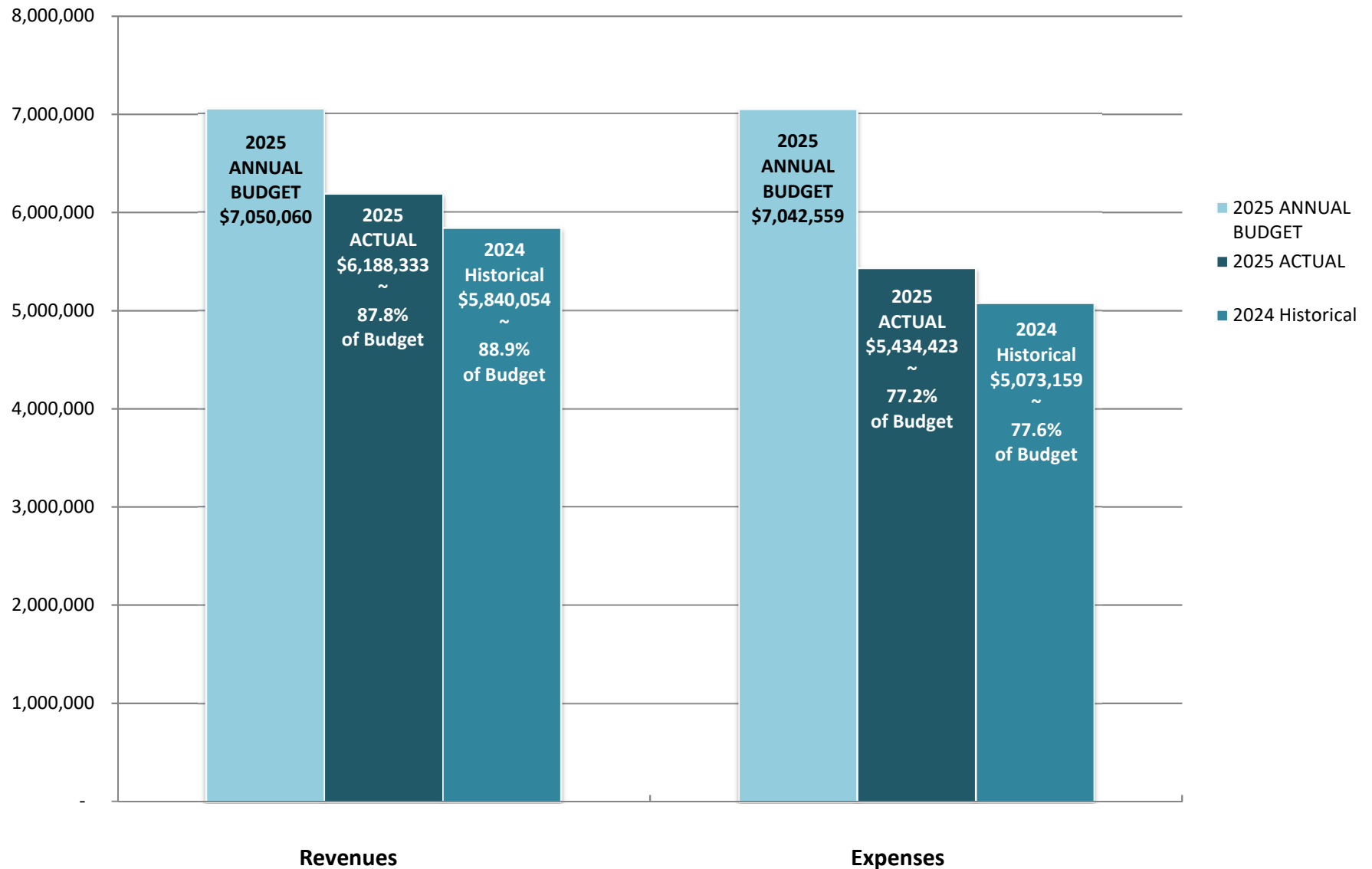
Refer to Chart D-3

- This chart reflects NET performance for the Recreation Fund.
 - The chart on the left includes net performance for the third quarter only (July-September).
 - 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
3rd Quarter - Fiscal Year Ending 12/31/25
RECREATION FUND

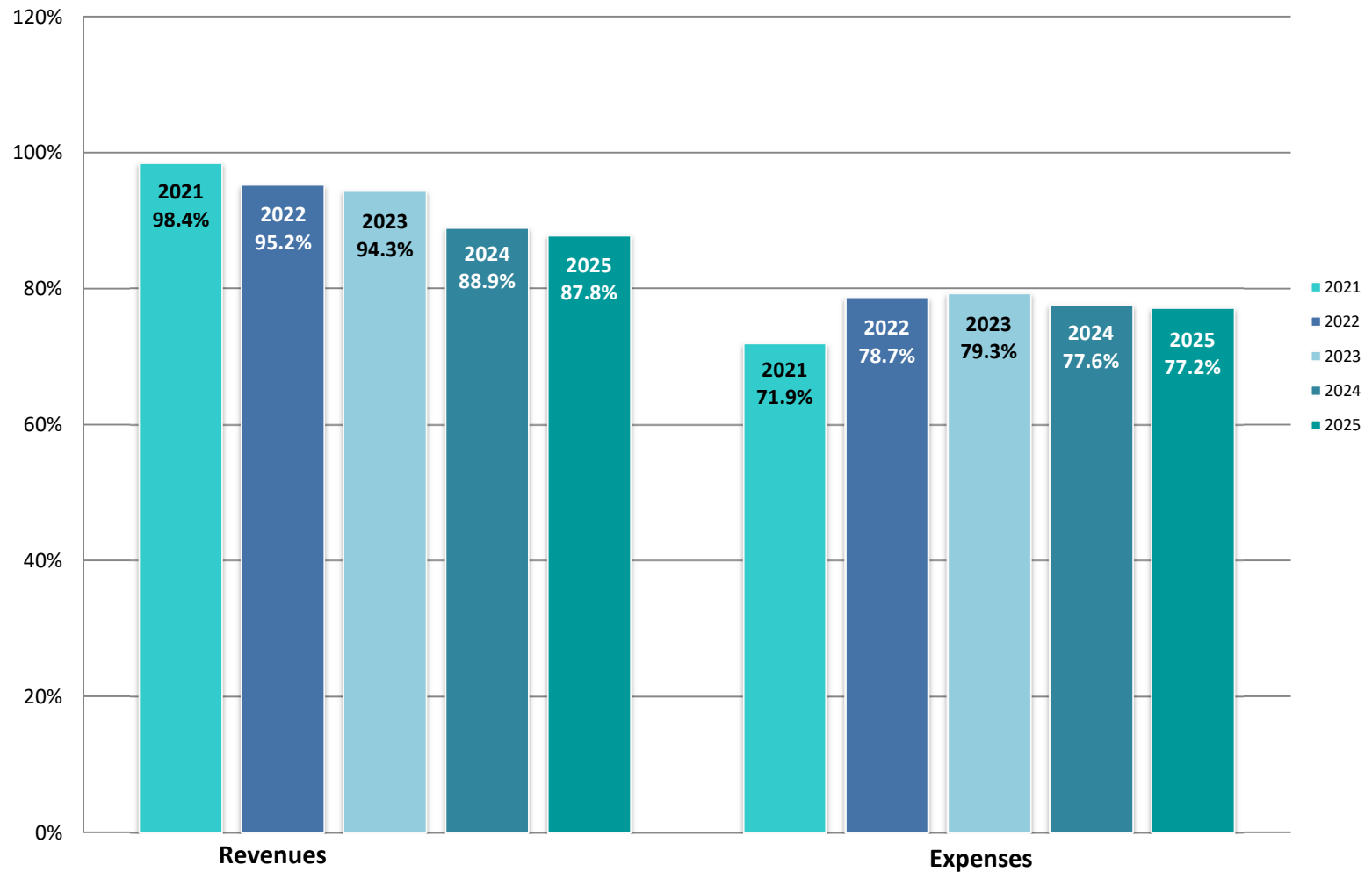
(Chart D-1)





Carol Stream Park District
YTD Revenue & Expense as a % of Budget
3rd Quarter - Fiscal Year Ending 12/31/25
RECREATION FUND - 5-Year History

(Chart D-2)





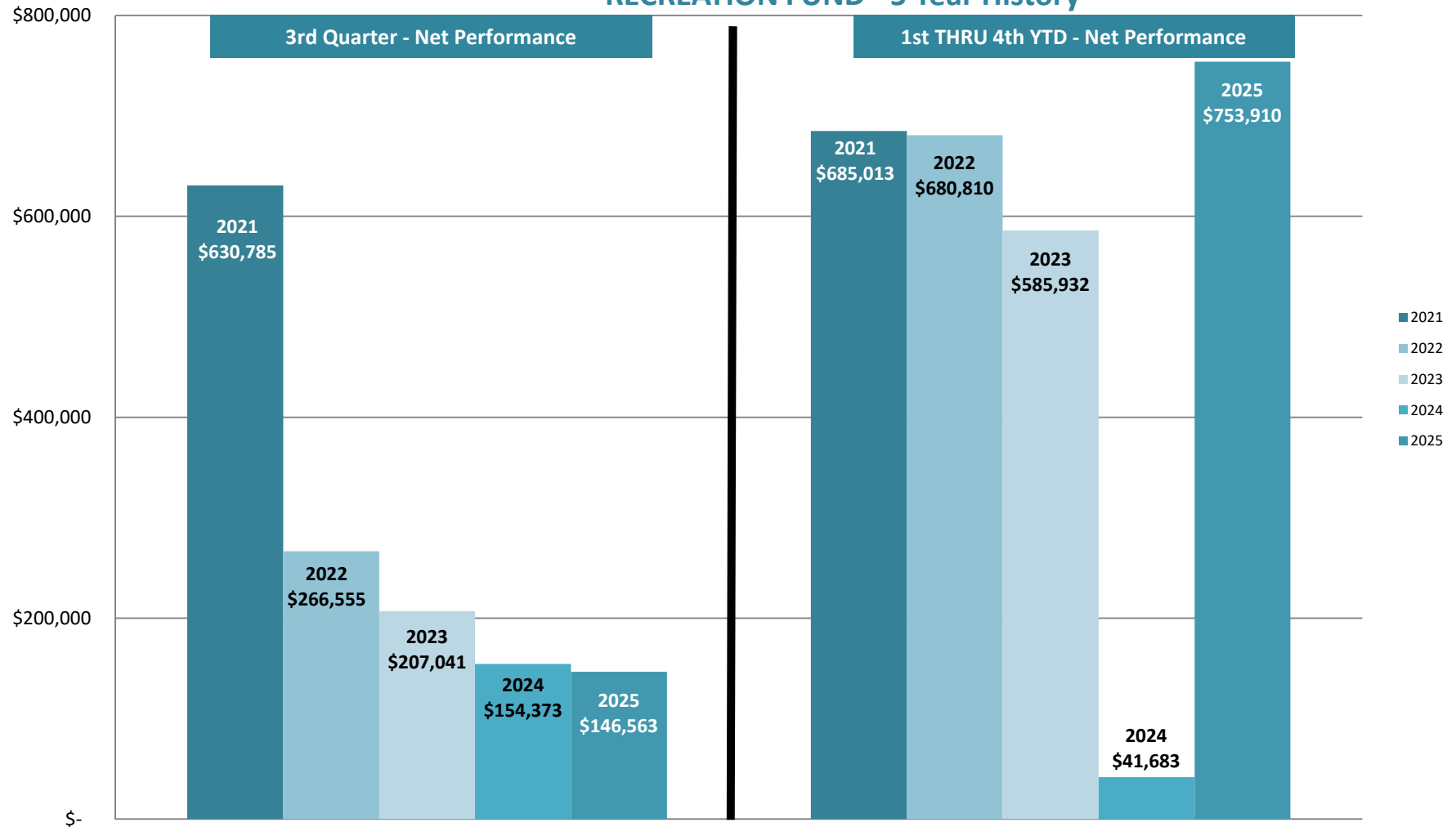
Carol Stream Park District

(Chart D-3)

Net Performance

3rd 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:

- No bond principal and/or interest payments were made in the third quarter of 2025.



Carol Stream Park District

(Chart E)

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

3rd Quarter - Fiscal Year Ending 12/31/2025

Fiscal Year		1st Quarter Totals	2nd Quarter Totals	First Half Totals	July	August	September	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL
2016	Revenue	\$ 5,462	\$ 2,417,244	\$ 2,422,706	\$ 40,311	\$ 68,924	\$ 1,978,348	\$ 2,087,583	\$ 331,267	\$ 4,841,556
	Expense	\$ 313,902	\$ 1,493,934	\$ 1,807,836	\$ 245,988	\$ 65,608	\$ 709,027	\$ 1,020,624	\$ 3,634,390	\$ 6,462,850
	Net	\$ (308,440)	\$ 923,310	\$ 614,870	\$ (205,678)	\$ 3,316	\$ 1,269,321	\$ 1,066,959	\$ (3,303,123)	\$ (1,621,294)
2017	Revenue	\$ 7,805	\$ 2,581,166	\$ 2,588,971	\$ 18,384	\$ 55,984	\$ 2,258,044	\$ 2,332,412	\$ 147,052	\$ 5,068,435
	Expense	\$ 241,518	\$ 1,577,168	\$ 1,818,686	\$ 146,126	\$ 51,715	\$ 394,483	\$ 592,324	\$ 3,560,179	\$ 5,971,189
	Net	\$ (233,713)	\$ 1,003,998	\$ 770,286	\$ (127,742)	\$ 4,269	\$ 1,863,561	\$ 1,740,088	\$ (3,413,127)	\$ (902,754)
2018	Revenue	\$ 7,880	\$ 2,799,217	\$ 2,807,097	\$ 16,449	\$ 983,136	\$ 1,272,602	\$ 2,272,188	\$ 254,507	\$ 5,333,792
	Expense	\$ 132,247	\$ 1,182,023	\$ 1,314,271	\$ 146,286	\$ 24,622	\$ 222,271	\$ 393,179	\$ 3,893,564	\$ 5,601,013
	Net	\$ (124,367)	\$ 1,617,194	\$ 1,492,826	\$ (129,836)	\$ 958,514	\$ 1,050,332	\$ 1,879,009	\$ (3,639,057)	\$ (267,221)
2019	Revenue	\$ 16,972	\$ 2,760,968	\$ 2,777,940	\$ 179,443	\$ 1,002,728	\$ 1,459,082	\$ 2,641,252	\$ 311,884	\$ 5,731,076
	Expense	\$ 119,739	\$ 1,540,303	\$ 1,660,043	\$ 256,029	\$ 38,924	\$ 267,749	\$ 562,703	\$ 4,135,842	\$ 6,358,587
	Net	\$ (102,767)	\$ 1,220,665	\$ 1,117,898	\$ (76,587)	\$ 963,804	\$ 1,191,332	\$ 2,078,549	\$ (3,823,958)	\$ (627,511)
2020	Revenue	\$ 13,090	\$ 2,875,751	\$ 2,888,841	\$ 124,470	\$ 479,578	\$ 1,956,139	\$ 2,560,187	\$ 276,610	\$ 5,725,638
	Expense	\$ 58,997	\$ 1,217,129	\$ 1,276,126	\$ 2,051	\$ 2,855	\$ 286,358	\$ 291,263	\$ 4,417,503	\$ 5,984,892
	Net	\$ (45,907)	\$ 1,658,622	\$ 1,612,715	\$ 122,420	\$ 476,723	\$ 1,669,781	\$ 2,268,924	\$ (4,140,893)	\$ (259,254)
2021	Revenue	\$ 26,976	\$ 6,404,478	\$ 6,431,454	\$ 147,271	\$ 583,245	\$ 1,810,700	\$ 2,541,216	\$ 88,183	\$ 9,060,852
	Expense	\$ 126,802	\$ 929,694	\$ 1,056,496	\$ 265,661	\$ 96,445	\$ 206,784	\$ 568,890	\$ 4,503,782	\$ 6,129,169
	Net	\$ (99,826)	\$ 5,474,784	\$ 5,374,957	\$ (118,390)	\$ 486,799	\$ 1,603,916	\$ 1,972,325	\$ (4,415,599)	\$ 2,931,684
2022	Revenue	\$ (106,814)	\$ 3,961,646	\$ 3,854,832	\$ 27,584	\$ 516,138	\$ 2,220,812	\$ 2,764,534	\$ 154,825	\$ 6,774,191
	Expense	\$ 118,791	\$ 1,241,329	\$ 1,360,121	\$ 91,204	\$ 133,115	\$ 202,361	\$ 426,679	\$ 6,295,701	\$ 8,082,500
	Net	\$ (225,605)	\$ 2,720,317	\$ 2,494,712	\$ (63,620)	\$ 383,023	\$ 2,018,451	\$ 2,337,855	\$ (6,140,876)	\$ (1,308,309)
2023	Revenue	\$ 36,367	\$ 3,298,595	\$ 3,334,962	\$ 117,341	\$ 604,620	\$ 2,391,562	\$ 3,113,523	\$ 358,874	\$ 6,807,359
	Expense	\$ 134,332	\$ 1,464,133	\$ 1,598,465	\$ 241,715	\$ 7,046	\$ 236,199	\$ 484,960	\$ 7,246,507	\$ 9,329,933
	Net	\$ (97,965)	\$ 1,834,461	\$ 1,736,497	\$ (124,374)	\$ 597,575	\$ 2,155,363	\$ 2,628,563	\$ (6,887,633)	\$ (2,522,573)
2024	Revenue	\$ 341,540	\$ 3,813,404	\$ 4,154,944	\$ 54,578	\$ 131,742	\$ 2,930,402	\$ 3,116,723	\$ 964,524	\$ 8,236,190
	Expense	\$ (1,113,386)	\$ 3,196,832	\$ 2,083,446	\$ 351,303	\$ 452,514	\$ 254,143	\$ 1,057,959	\$ 5,059,841	\$ 8,201,246
	Net	\$ 1,454,926	\$ 616,572	\$ 2,071,497	\$ (296,724)	\$ (320,772)	\$ 2,676,260	\$ 2,058,764	\$ (4,095,317)	\$ 34,944
2025	Revenue	\$ (241,623)	\$ 3,538,605	\$ 3,296,982	\$ 55,773	\$ 74,676	\$ 3,313,061	\$ 3,443,510	\$ -	\$ 6,740,493
	Expense	\$ 125,439	\$ 1,394,329	\$ 1,519,768	\$ 3,010	\$ 310,604	\$ 282,637	\$ 596,251	\$ -	\$ 2,116,020
	Net	\$ (367,062)	\$ 2,144,276	\$ 1,777,214	\$ 52,763	\$ (235,928)	\$ 3,030,424	\$ 2,847,259	\$ -	\$ 4,624,473

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 third quarter is **4.447%**.
 - 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
3rd 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]	Q3/25	4.727%	\$ 902,000.00	\$ 44,341.34
5/3 Securities	Fund Balance Investments	TERM	RATE	2025 YTD BALANCE INVESTED/LIQUID	2025 ACTUAL INTEREST RECEIVED
Operating \$	Total 5/3 Securities [Operating Funds]	Q3/25	4.168%	\$ 3,478,771.53	\$ 69,820.55
TOTAL INVESTMENTS		TERM	RATE	\$ 4,380,771.53	\$ 114,161.89
		Q3	avg % 4.447%	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 \$144,469.50.
 - Balance of the Recreation Operational R&R Fund is \$683,273.11.

3rd 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 9/30/2025
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	-	58,337.33	59,774.33	Revenues
Expenditures	(30,000.00)	-	(50,859.99)	(80,859.99)	Expenditures
12/31/2025	37,143.45	8,998.73	98,327.32	144,469.50	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		9/30/2025
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	6,074.50	-	20,935.69	12,417.37	35,000.00	4,543.13	40,551.25	4,863.31	23,987.62	1,618.37	8,903.20	-	158,894.44	Revenues
Expenditures	-	-	-	(10,000.00)	(37,045.44)	-	(34,361.77)	-	(13,205.13)	-	(34,103.53)	-	(128,715.87)	Expenditures
12/31/2025	57,378.85	32,000.00	76,217.65	32,127.11	126,231.86	12,446.80	183,933.85	22,222.29	64,905.10	10,029.49	22,635.49	43,144.62	683,273.11	EB 2025

ALL Operational Repair & Replacement Funds - SNAPSHOT YTD
3rd 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 9/30/2025
12/31/2024	65,706.45	8,998.73	90,849.98	165,555.16	EB 2024
Revenues	1,437.00	-	58,337.33	59,774.33	Revenues
Expenditures	(30,000.00)	-	(50,859.99)	(80,859.99)	Expenditures
12/31/2025	37,143.45	8,998.73	98,327.32	144,469.50	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 9/30/2025
	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		
12/31/2024	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	6,074.50	-	20,935.69	12,417.37	35,000.00	4,543.13	40,551.25	4,863.31	23,987.62	1,618.37	8,903.20	-	158,894.44	Revenues
Expenditures	-	-	-	(10,000.00)	(37,045.44)	-	(34,361.77)	-	(13,205.13)	-	(34,103.53)	-	(128,715.87)	Expenditures
12/31/2025	57,378.85	32,000.00	76,217.65	32,127.11	126,231.86	12,446.80	183,933.85	22,222.29	64,905.10	10,029.49	22,635.49	43,144.62	683,273.11	EB 2025